

**Form 1120-S****U.S. Income Tax Return for an S Corporation**

OMB No. 1545-0128

Department of the Treasury  
Internal Revenue Service

- Do not file this form unless the corporation has filed or  
is attaching Form 2553 to elect to be an S corporation.  
► Go to [www.irs.gov/Form1120S](http://www.irs.gov/Form1120S) for instructions and the latest information.

**2020**For calendar year 2020 or tax year beginning , 2020, ending , 20

A S election effective date <u>03/14/2013</u>	Name <b>CATS ON THE BAY CORP</b>	D Employer identification number
B Business activity code number (see instructions)	Number, street, and room or suite no. If a P.O. box, see instructions. <b>C/O 137 QUENTIN ROAD</b>	E Date incorporated <u>03/14/2013</u>
C Check if Soh. M-3 attached <input type="checkbox"/>	City or town, state or province, country, and ZIP or foreign postal code <b>BROOKLYN NY 11223</b>	F Total assets (see instructions) <u>\$ 227,623.</u>

- G Is the corporation electing to be an S corporation beginning with this tax year?  Yes  No If "Yes," attach Form 2553 if not already filed  
 H Check if: (1)  Final return (2)  Name change (3)  Address change (4)  Amended return (5)  S election termination or revocation  
 I Enter the number of shareholders who were shareholders during any part of the tax year 1  
 J Check if corporation: (1)  Aggregated activities for section 465 at-risk purposes (2)  Grouped activities for section 469 passive activity purposes

Caution: Include only trade or business income and expenses on lines 1a through 21. See the Instructions for more information.

Income	1a Gross receipts or sales . . . . .	1a <u>608,034.</u>	
	b Returns and allowances . . . . .	1b	
	c Balance. Subtract line 1b from line 1a . . . . .	1c <u>608,034.</u>	
	2 Cost of goods sold (attach Form 1125-A) . . . . .	2 <u>270,842.</u>	
	3 Gross profit. Subtract line 2 from line 1c . . . . .	3 <u>337,192.</u>	
	4 Net gain (loss) from Form 4797, line 17 (attach Form 4797) . . . . .	4	
5 Other income (loss) (see Instructions—attach statement) . . . . .	5		
<b>6 Total income (loss). Add lines 3 through 5 . . . . .</b>	<b>6 <u>337,192.</u></b>		
Deductions (see instructions for limitations)	7 Compensation of officers (see Instructions—attach Form 1125-B) . . . . .	7 <u>7,200.</u>	
	8 Salaries and wages (less employment credits) . . . . .	8 <u>21,600.</u>	
	9 Repairs and maintenance . . . . .	9 <u>5,573.</u>	
	10 Bad debts . . . . .	10	
	11 Rents . . . . .	11	
	12 Taxes and licenses . . . . .	12 <u>5,258.</u>	
	13 Interest (see Instructions) . . . . .	13	
	14 Depreciation not claimed on Form 1125-A or elsewhere on return (attach Form 4562) . . . . .	14 <u>52,499.</u>	
	<b>15 Depletion (Do not deduct oil and gas depletion.) . . . . .</b>	<b>15</b>	
	16 Advertising . . . . .	16 <u>5,988.</u>	
	17 Pension, profit-sharing, etc., plans . . . . .	17	
	18 Employee benefit programs . . . . .	18	
	19 Other deductions (attach statement) . . . . . See Statement	19 <u>349,173.</u>	
	<b>20 Total deductions. Add lines 7 through 19 . . . . .</b>	<b>20 <u>447,291.</u></b>	
	<b>21 Ordinary business income (loss). Subtract line 20 from line 6 . . . . .</b>	<b>21 <u>-110,099.</u></b>	
Tax and Payments	22a Excess net passive income or LIFO recapture tax (see Instructions) . . . . .	22a	
	b Tax from Schedule D (Form 1120-S) . . . . .	22b	
	c Add lines 22a and 22b (see Instructions for additional taxes) . . . . .	22c	
	23a 2020 estimated tax payments and 2019 overpayment credited to 2020 . . . . .	23a	
	b Tax deposited with Form 7004 . . . . .	23b <u>0.</u>	
	c Credit for federal tax paid on fuels (attach Form 4136) . . . . .	23c	
	d Reserved for future use . . . . .	23d	
	e Add lines 23a through 23d . . . . .	23e <u>0.</u>	
	24 Estimated tax penalty (see Instructions). Check if Form 2220 is attached . . . . . ► <input type="checkbox"/>	24	
	25 Amount owed. If line 23e is smaller than the total of lines 22c and 24, enter amount owed . . . . .	25 <u>0.</u>	
26 Overpayment. If line 23e is larger than the total of lines 22c and 24, enter amount overpaid . . . . .	26		
27 Enter amount from line 26: <b>Credited to 2021 estimated tax ► Refunded ►</b>	27		

**Sign Here** Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer Date Title **PRESIDENT** May the IRS discuss this return with the preparer shown below?  
Preparer's signature Date Title **PRESIDENT** See Instructions.  Yes  No

Paid Preparer Use Only	Print/Type preparer's name <b>Alex Zolotuskiy</b>	Preparer's signature <b>Alex Zolotuskiy</b>	Date <u>06/24/2021</u>	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ► <b>YKAZ TAX SERVICES INC</b>			Firm's EIN	
	Firm's address ► <b>137 QUENTIN RD BROOKLYN NY 11223</b>			Phone no.	<u>(718) 449-4876</u>

For Paperwork Reduction Act Notice, see separate Instructions. BAA

REV 05/19/21 PRO

Form 1120-S (2020)

**Schedule B Other Information (see Instructions)**

1 Check accounting method:	a <input type="checkbox"/> Cash	b <input type="checkbox"/> Accrual	c <input checked="" type="checkbox"/> Other (specify) ► HYBRID	<b>Yes</b>	<b>No</b>
2 See the instructions and enter the:	a Business activity ► RESTAURANT			b Product or service ► RESTAURANT	
3 At any time during the tax year, was any shareholder of the corporation a disregarded entity, a trust, an estate, or a nominee or similar person? If "Yes," attach Schedule B-1, Information on Certain Shareholders of an S Corporation.				<input type="checkbox"/>	X
4 At the end of the tax year, did the corporation:	a Own directly 20% or more, or own, directly or indirectly, 50% or more of the total stock issued and outstanding of any foreign or domestic corporation? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below			<input type="checkbox"/>	X
	(i) Name of Corporation	(ii) Employer Identification Number (if any)	(III) Country of Incorporation	(iv) Percentage of Stock Owned	(v) If Percentage in (iv) Is 100%, Enter the Date (if any) a Qualified Subchapter S Subsidiary Election Was Made
b Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below	<input type="checkbox"/>	X			
	(i) Name of Entity	(ii) Employer Identification Number (if any)	(III) Type of Entity	(iv) Country of Organization	(v) Maximum Percentage Owned in Profit, Loss, or Capital
5a At the end of the tax year, did the corporation have any outstanding shares of restricted stock? If "Yes," complete lines (i) and (ii) below.	<input type="checkbox"/>	X			
(i) Total shares of restricted stock	►			<input type="checkbox"/>	
(ii) Total shares of non-restricted stock	►			<input type="checkbox"/>	X
b At the end of the tax year, did the corporation have any outstanding stock options, warrants, or similar instruments? If "Yes," complete lines (i) and (ii) below.	<input type="checkbox"/>				
(i) Total shares of stock outstanding at the end of the tax year	►			<input type="checkbox"/>	
(ii) Total shares of stock outstanding if all instruments were exercised	►			<input type="checkbox"/>	
6 Has this corporation filed, or is it required to file, Form 8918, Material Advisor Disclosure Statement, to provide information on any reportable transaction?	<input type="checkbox"/>	X			
7 Check this box if the corporation issued publicly offered debt instruments with original issue discount. If checked, the corporation may have to file Form 8281, Information Return for Publicly Offered Original Issue Discount Instruments.	<input type="checkbox"/>				
8 If the corporation (a) was a C corporation before it elected to be an S corporation or the corporation acquired an asset with a basis determined by reference to the basis of the asset (or the basis of any other property) in the hands of a C corporation, and (b) has net unrealized built-in gain in excess of the net recognized built-in gain from prior years, enter the net unrealized built-in gain reduced by net recognized built-in gain from prior years. See instructions.	<input type="checkbox"/>	\$			
9 Did the corporation have an election under section 163(j) for any real property trade or business or any farming business in effect during the tax year? See Instructions.	<input type="checkbox"/>				
10 Does the corporation satisfy one or more of the following? See Instructions	<input type="checkbox"/>	X			
a The corporation owns a pass-through entity with current, or prior year carryover, excess business interest expense.	<input type="checkbox"/>				
b The corporation's aggregate average annual gross receipts (determined under section 448(c)) for the 3 tax years preceding the current tax year are more than \$26 million and the corporation has business interest expense.	<input type="checkbox"/>				
c The corporation is a tax shelter and the corporation has business interest expense.	<input type="checkbox"/>				
If "Yes," complete and attach Form 8990.	<input type="checkbox"/>				
11 Does the corporation satisfy both of the following conditions?	<input type="checkbox"/>				
a The corporation's total receipts (see Instructions) for the tax year were less than \$250,000.	<input type="checkbox"/>				
b The corporation's total assets at the end of the tax year were less than \$250,000.	<input type="checkbox"/>				
If "Yes," the corporation is not required to complete Schedules L and M-1.	<input type="checkbox"/>				

<b>Schedule B Other Information (see instructions) (continued)</b>		<b>Yes</b>	<b>No</b>
12	During the tax year, did the corporation have any non-shareholder debt that was canceled, was forgiven, or had the terms modified so as to reduce the principal amount of the debt?		X
	If "Yes," enter the amount of principal reduction ► \$		
13	During the tax year, was a qualified subchapter S subsidiary election terminated or revoked? If "Yes," see instructions		X
14a	Did the corporation make any payments in 2020 that would require it to file Form(s) 1099?		X
b	If "Yes," did the corporation file or will it file required Form(s) 1099?		
15	Is the corporation attaching Form 8996 to certify as a Qualified Opportunity Fund?		X
	If "Yes," enter the amount from Form 8996, line 15 ► \$		

<b>Schedule K Shareholders' Pro Rata Share Items</b>		<b>Total amount</b>
1	Ordinary business income (loss) (page 1, line 21)	1 -110,099.
2	Net rental real estate income (loss) (attach Form 8825)	2
3a	Other gross rental income (loss)	3a
b	Expenses from other rental activities (attach statement)	3b
c	Other net rental income (loss). Subtract line 3b from line 3a	3c
4	Interest income	4
5	Dividends:	5a
b	Qualified dividends	5b
6	Royalties	6
7	Net short-term capital gain (loss) (attach Schedule D (Form 1120-S))	7
8a	Net long-term capital gain (loss) (attach Schedule D (Form 1120-S))	8a
b	Collectibles (28%) gain (loss)	8b
c	Unrecaptured section 1250 gain (attach statement)	8c
9	Net section 1231 gain (loss) (attach Form 4797)	9
10	Other income (loss) (see instructions) Type ►	10
11	Section 179 deduction (attach Form 4562)	11
12a	Charitable contributions	12a
b	Investment interest expense	12b
c	Section 59(e)(2) expenditures	12c
d	Other deductions (see instructions) Type ►	12d
13a	Low-income housing credit (section 42(j)(5))	13a
b	Low-income housing credit (other)	13b
c	Qualified rehabilitation expenditures (rental real estate) (attach Form 3468, if applicable)	13c
d	Other rental real estate credits (see instructions) Type ►	13d
e	Other rental credits (see Instructions) Type ►	13e
f	Biofuel producer credit (attach Form 6478)	13f
g	Other credits (see instructions) Type ►	13g
14a	Name of country or U.S. possession ►	14a
b	Gross income from all sources	14b
c	Gross income sourced at shareholder level	14c
	Foreign gross income sourced at corporate level	14d
d	Reserved for future use	14e
e	Foreign branch category	14f
f	Passive category	14g
g	General category	14h
h	Other (attach statement)	14i
	Deductions allocated and apportioned at shareholder level	14j
i	Interest expense	14k
j	Other	14l
	Deductions allocated and apportioned at corporate level to foreign source income	14m
k	Reserved for future use	14n
l	Foreign branch category	14o
m	Passive category	14p
n	General category	14q
o	Other (attach statement)	
	Other information	
p	Total foreign taxes (check one): <input type="checkbox"/> Paid <input type="checkbox"/> Accrued ►	
q	Reduction in taxes available for credit (attach statement)	
r	Other foreign tax information (attach statement)	

<b>Schedule K Shareholders' Pro Rata Share Items (continued)</b>		<b>Total amount</b>
Alternative Minimum Tax (AMT) items	15a Post-1986 depreciation adjustment . . . . .	15a -2,914.
	b Adjusted gain or loss . . . . .	15b
	c Depletion (other than oil and gas) . . . . .	15c
	d Oil, gas, and geothermal properties—gross income . . . . .	15d
	e Oil, gas, and geothermal properties—deductions . . . . .	15e
	f Other AMT items (attach statement) . . . . .	15f
Items Affecting Shareholder Basis	16a Tax-exempt interest income . . . . .	16a
	b Other tax-exempt income . . . . .	16b
	c Nondeductible expenses . . . . .	16c 120.
	d Distributions (attach statement if required) (see instructions) . . . . .	16d
	e Repayment of loans from shareholders . . . . .	16e
Other Information	17a Investment Income . . . . .	17a
	b Investment expenses . . . . .	17b
	c Dividend distributions paid from accumulated earnings and profits . . . . .	17c
	d Other items and amounts (attach statement) ** SEC 199A INFO: SEE STMT A	
Reconciliation	18 Income (loss) reconciliation. Combine the amounts on lines 1 through 10 in the far right column. From the result, subtract the sum of the amounts on lines 11 through 12d and 14p . . . . .	18 -110,099.

<b>Schedule L Balance Sheets per Books</b>		<b>Beginning of tax year</b>	<b>End of tax year</b>		
		(a)	(b)	(c)	(d)
<b>Assets</b>					
1 Cash . . . . .			24,985.		781.
2a Trade notes and accounts receivable . . . . .					
b Less allowance for bad debts . . . . .		( )		( )	
3 Inventories . . . . .			73,147.		89,631.
4 U.S. government obligations . . . . .					
5 Tax-exempt securities (see instructions) . . . . .					
6 Other current assets (attach statement) . . . . .					
7 Loans to shareholders . . . . .					
8 Mortgage and real estate loans . . . . .					
9 Other Investments (attach statement) . . . . .					
10a Buildings and other depreciable assets . . . . .		876,270.		876,270.	
b Less accumulated depreciation . . . . .		( 703,300.)	172,970.	( 755,799.)	120,471.
11a Depletable assets . . . . .					
b Less accumulated depletion . . . . .		( )		( )	
12 Land (net of any amortization) . . . . .					
13a Intangible assets (amortizable only) . . . . .					
b Less accumulated amortization . . . . .		( )		( )	
14 Other assets (attach statement) LIn 14, St . . . . .			16,740.		16,740.
15 Total assets . . . . .			287,842.		227,623.
<b>Liabilities and Shareholders' Equity</b>					
16 Accounts payable . . . . .					
17 Mortgages, notes, bonds payable in less than 1 year . . . . .					
18 Other current liabilities (attach statement) . . . . .					
19 Loans from shareholders . . . . .			280,000.		330,000.
20 Mortgages, notes, bonds payable in 1 year or more . . . . .					
21 Other liabilities (attach statement) . . . . .					
22 Capital stock . . . . .			1,000.		1,000.
23 Additional paid-in capital . . . . .			1,156,528.		1,156,528.
24 Retained earnings . . . . .			-1,149,686.		-1,259,905.
25 Adjustments to shareholders' equity (attach statement) . . . . .					
26 Less cost of treasury stock . . . . .		( )		( )	
27 Total liabilities and shareholders' equity . . . . .			287,842.		227,623.

**Schedule M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return**

Note: The corporation may be required to file Schedule M-3. See instructions.

<b>1</b>	Net income (loss) per books . . . . .	<b>-110,219.</b>	<b>5</b>	Income recorded on books this year not included on Schedule K, lines 1 through 10 (itemize):
<b>2</b>	Income included on Schedule K, lines 1, 2, 3c, 4, 5a, 6, 7, 8a, 9, and 10, not recorded on books this year (itemize) . . . . .		<b>a</b>	Tax-exempt interest \$ . . . . .
<b>3</b>	Expenses recorded on books this year not included on Schedule K, lines 1 through 12 and 14p (itemize):		<b>6</b>	Deductions included on Schedule K, lines 1 through 12 and 14p, not charged against book income this year (itemize):
<b>a</b>	Depreciation \$ . . . . .		<b>a</b>	Depreciation \$ . . . . .
<b>b</b>	Travel and entertainment \$ . . . . .	<b>120.</b>	<b>7</b>	Add lines 5 and 6 . . . . .
<b>4</b>	Add lines 1 through 3 . . . . .	<b>-110,099.</b>	<b>8</b>	Income (loss) (Schedule K, line 18). Subtract line 7 from line 4 . . . . .
				<b>-110,099.</b>

**Schedule M-2 Analysis of Accumulated Adjustments Account, Shareholders' Undistributed Taxable Income Previously Taxed, Accumulated Earnings and Profits, and Other Adjustments Account (see instructions)**

		(a) Accumulated adjustments account	(b) Shareholders' undistributed taxable income previously taxed	(c) Accumulated earnings and profits	(d) Other adjustments account
<b>1</b>	Balance at beginning of tax year . . . . .	<b>-1,149,686.</b>			
<b>2</b>	Ordinary income from page 1, line 21 . . . . .				
<b>3</b>	Other additions . . . . .				
<b>4</b>	Loss from page 1, line 21 . . . . .	<b>( 110,099. )</b>			
<b>5</b>	Other reductions MEALS AND ENTERTAINMENT . . . . .	<b>( 120. )</b>			<b>( )</b>
<b>6</b>	Combine lines 1 through 5 . . . . .	<b>-1,259,905.</b>			
<b>7</b>	Distributions . . . . .				
<b>8</b>	Balance at end of tax year. Subtract line 7 from line 6 . . . . .	<b>-1,259,905.</b>			

Form 1125-A

(Rev. November 2018)  
Department of the Treasury  
Internal Revenue Service

#### **Cost of Goods Sold**

► Attach to Form 1120, 1120-C, 1120-F, 1120S, or 1085.  
► Go to [www.irs.gov/Form1125A](http://www.irs.gov/Form1125A) for the latest information.

OMB No. 1545-0123

Name <b>CATS ON THE BAY CORP</b>	Employer Identification number
1 Inventory at beginning of year . . . . .	1 73,147
2 Purchases . . . . .	2 13,057
3 Cost of labor . . . . .	3
4 Additional section 263A costs (attach schedule) . . . . .	4
5 Other costs (attach schedule) . . . . . See Statement	5 274,269
6 Total. Add lines 1 through 5 . . . . .	6 360,473
7 Inventory at end of year . . . . .	7 89,631
8 Cost of goods sold. Subtract line 7 from line 6. Enter here and on Form 1120, page 1, line 2 or the appropriate line of your tax return. See Instructions . . . . .	8 270,842
<b>9a</b> Check all methods used for valuing closing inventory:	
(i) <input checked="" type="checkbox"/> Cost	
(ii) <input type="checkbox"/> Lower of cost or market	
(iii) <input type="checkbox"/> Other (Specify method used and attach explanation.) ►	
<b>b</b> Check if there was a writedown of subnormal goods . . . . .	► <input type="checkbox"/>
<b>c</b> Check if the LIFO Inventory method was adopted this tax year for any goods (if checked, attach Form 970) . . . . .	► <input type="checkbox"/>
<b>d</b> If the LIFO inventory method was used for this tax year, enter amount of closing inventory computed under LIFO . . . . .	9d
<b>e</b> If property is produced or acquired for resale, do the rules of section 263A apply to the entity? See Instructions . . . . .	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
<b>f</b> Was there any change in determining quantities, cost, or valuations between opening and closing inventory? If "Yes," attach explanation . . . . .	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

Section references are to the Internal Revenue Code unless otherwise noted.

## What's New

**Small business taxpayers.** For tax years beginning after December 31, 2017, the following apply.

- A small business taxpayer (defined below), may use a method of accounting for inventories that either: (1) treats inventories as nonincidental materials and supplies, or (2) conforms to the taxpayer's financial accounting treatment of inventories.
  - A small business taxpayer is not required to capitalize costs under section 263A.

## **General Instructions**

## Purpose of Form

Use Form 1125-A to calculate and deduct cost of goods sold for certain entities.

## **Who Must File**

Fillers of Form 1120, 1120-C, 1120-F,  
1120S, or 1065, must complete and attach  
Form 1125-A if the applicable entity reports  
a deduction for cost of goods sold.

## Inventories

Generally, inventories are required at the beginning and end of each tax year if the production, purchase, or sale of

merchandise is an income-producing factor. See Regulations section 1.471-1. If inventories are required, you generally must use an accrual method of accounting for sales and purchases of inventory items.

**Exception for certain taxpayers.** A small business taxpayer (defined below), can adopt or change its accounting method to account for inventories in the same manner as material and supplies that are non-Incidental, or conform to its treatment of inventories in an applicable financial statement (as defined in section 451(b)(3)), or if it does not have an applicable financial statement, the method of accounting used in its books and records prepared in accordance with its accounting procedures. See section 471(c)(3).

A small business taxpayer claiming exemption from the requirement to keep inventories is changing its method of accounting for purposes of section 481. For additional guidance on this method of accounting, see Pub. 538, Accounting Periods and Methods. For guidance on changing to this method of accounting, see Form 3115 and the Instructions for Form 3115.

***Small business taxpayer.*** A small business taxpayer is a taxpayer that (a) has average annual gross receipts of \$25 million or less (Indexed for Inflation) for the 3 prior tax years, and (b) is not a tax shelter (as defined in section 448(d)(3)). See Pub. 538.

**Uniform capitalization rules.** The uniform capitalization rules of section 263A generally require you to capitalize, or include in inventory, certain costs incurred in connection with the following.

- The production of real property and tangible personal property held in inventory or held for sale in the ordinary course of business.
  - Real property or personal property (tangible and intangible) acquired for resale.
  - The production of real property and tangible personal property for use in its trade or business or in an activity engaged in for profit.

A small business taxpayer (defined above) is not required to capitalize costs under section 263A. See section 263A(i).

See the discussion on section 263A uniform capitalization rules in the instructions for your tax return before completing Form 1125-A. Also see Regulations sections 1.263A-1 through 1.263A-3. See Regulations section 1.263A-4 for rules for property produced in a farming business.

671120

OMB No. 1545-0123

**Schedule K-1  
(Form 1120-S)**Department of the Treasury  
Internal Revenue Service**2020**

For calendar year 2020, or tax year

beginning / / 2020

ending / /

**Shareholder's Share of Income, Deductions,  
Credits, etc.**

► See separate instructions.

**Part II Information About the Corporation****A** Corporation's employer identification number**B** Corporation's name, address, city, state, and ZIP code  
CATS ON THE BAY CORPC/O 137 QUENTIN ROAD  
BROOKLYN NY 11223**C** IRS Center where corporation filed return  
Kansas City, MO**Part III Information About the Shareholder****D** Shareholder's number**E** Shareholder's name, address, city, state, and ZIP code  
ELINA KHANUKOV2935 W5TH STREET #15F  
BROOKLYN NY 11224**F** Current year allocation percentage . . . . . 100.00000 %**G** Shareholder's number of shares

Beginning of tax year . . . . . 200

End of tax year . . . . . 200

**H** Loans from shareholder

Beginning of tax year . . . . . \$ 280,000.

End of tax year . . . . . \$ 330,000.

**Part III Shareholder's Share of Current Year Income,  
Deductions, Credits, and Other Items**

<b>1</b>	Ordinary business income (loss)  -110,099.	<b>13</b>	Credits
<b>2</b>	Net rental real estate income (loss)		
<b>3</b>	Other net rental income (loss)		
<b>4</b>	Interest income		
<b>5a</b>	Ordinary dividends		
<b>5b</b>	Qualified dividends	<b>14</b>	Foreign transactions
<b>6</b>	Royalties		
<b>7</b>	Net short-term capital gain (loss)		
<b>8a</b>	Net long-term capital gain (loss)		
<b>8b</b>	Collectibles (28%) gain (loss)		
<b>8c</b>	Unrecaptured section 1250 gain		
<b>9</b>	Net section 1231 gain (loss)		
<b>10</b>	Other income (loss)	<b>15</b>	Alternative minimum tax (AMT) items  A -2,914.
<b>11</b>	Section 179 deduction	<b>16</b>	Items affecting shareholder basis  C 120.
<b>12</b>	Other deductions		
		<b>17</b>	Other information  V * STMT
<b>18</b>	<input type="checkbox"/> More than one activity for at-risk purposes*		
<b>19</b>	<input type="checkbox"/> More than one activity for passive activity purposes*		

\* See attached statement for additional information.

For IRS Use Only

**Statement A—QBI Pass-through Entity Reporting**

<b>Corporation's name:</b> CATS ON THE BAY CORP	<b>Corporation's EIN:</b>		
<b>Shareholder's name:</b> ELINA KHANUKOV	<b>Shareholder's identifying no:</b>		
		1120S, Line 21	
		<input type="checkbox"/> PTP <input type="checkbox"/> Aggregated <input type="checkbox"/> SSTB	<input type="checkbox"/> PTP <input type="checkbox"/> Aggregated <input type="checkbox"/> SSTB
<b>Shareholder's share of:</b>			
<b>QBI or qualified PTP items subject to shareholder-specific determinations:</b>			
Ordinary business income (loss) . . . . . Rental income (loss) . . . . . Royalty income (loss) . . . . . Section 1231 gain (loss) . . . . . Other income (loss) . . . . . Section 179 deduction . . . . . Other deductions . . . . .	-110,099.		
	W-2 wages. . . . .	28,800.	
	UBIA of qualified property . . . . .	876,270.	
	Section 199A dividends. . . . .		

**Statement A—QBI Pass-through Entity Reporting**

<b>Corporation's name:</b>	<b>Corporation's EIN:</b>		
<b>Shareholder's name:</b>	<b>Shareholder's identifying no:</b>		
		<input type="checkbox"/> PTP <input type="checkbox"/> Aggregated <input type="checkbox"/> SSTB	<input type="checkbox"/> PTP <input type="checkbox"/> Aggregated <input type="checkbox"/> SSTB
<b>Shareholder's share of:</b>			
<b>QBI or qualified PTP items subject to shareholder-specific determinations:</b>			
Ordinary business income (loss) . . . . . Rental income (loss) . . . . . Royalty income (loss) . . . . . Section 1231 gain (loss) . . . . . Other income (loss) . . . . . Section 179 deduction . . . . . Other deductions . . . . .			
	W-2 wages. . . . .		
	UBIA of qualified property . . . . .		
	Section 199A dividends. . . . .		

Form 1125-E

(Rev. October 2016)

## **Compensation of Officers**

OMB No. 1545-0123

Department of the Treasury  
Internal Revenue Service

- Attach to Form 1120, 1120-C, 1120-F, 1120-REIT, 1120-RIC, or 1120S.
- Information about Form 1125-E and its separate instructions is at [www.irs.gov/form1125e](http://www.irs.gov/form1125e).

**Name**

**Employer Identification number**

CATS ON THE BAY CORP

**Note:** Complete Form 1125-E only if total receipts are \$500,000 or more. See Instructions for definition of total receipts.

Form **8879-S****IRS e-file Signature Authorization for Form 1120-S**

OMB No. 1545-0123

Department of the Treasury  
Internal Revenue Service

- ERO must obtain and retain completed Form 8879-S.
- Go to [www.irs.gov/Form8879S](http://www.irs.gov/Form8879S) for the latest information.

**2020**For calendar year 2020, or tax year beginning , 2020, and ending , 20

Name of corporation

CATS ON THE BAY CORP

Employer identification number

**Part I Tax Return Information (Whole dollars only)**

1	Gross receipts or sales less returns and allowances (Form 1120-S, line 1c) . . . . .	1	608,034.
2	Gross profit (Form 1120-S, line 3) . . . . .	2	337,192.
3	Ordinary business income (loss) (Form 1120-S, line 21) . . . . .	3	-110,099.
4	Net rental real estate income (loss) (Form 1120-S, Schedule K, line 2) . . . . .	4	
5	Income (loss) reconciliation (Form 1120-S, Schedule K, line 18) . . . . .	5	-110,099.

**Part II Declaration and Signature Authorization of Officer (Be sure to get a copy of the corporation's return)**

Under penalties of perjury, I declare that I am an officer of the above corporation and that I have examined a copy of the corporation's 2020 electronic income tax return and accompanying schedules and statements and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the amounts in Part I above are the amounts shown on the copy of the corporation's electronic income tax return. I consent to allow my electronic return originator (ERO), transmitter, or intermediate service provider to send the corporation's return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the corporation's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the corporation's electronic income tax return and, if applicable, the corporation's consent to electronic funds withdrawal.

**Officer's PIN: check one box only**

- I authorize YKAZ TAX SERVICES INC to enter my PIN  as my signature  
 ERO firm name  Don't enter all zeros
- As an officer of the corporation, I will enter my PIN as my signature on the corporation's 2020 electronically filed income tax return.

Officer's signature ►  Date ►  Title ► PRESIDENT**Part III Certification and Authentication****ERO's EFIN/PIN.** Enter your six-digit EFIN followed by your five-digit self-selected PIN.

Don't enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2020 electronically filed income tax return for the corporation indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 3112, IRS e-file Application and Participation, and Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature ►  Date ► 06/24/2021

**ERO Must Retain This Form — See Instructions**  
**Don't Submit This Form to the IRS Unless Requested To Do So**

For Paperwork Reduction Act Notice, see Instructions.

BAA

REV 05/19/21 PRO

Form **8879-S** (2020)

Form 1120S

## 199A Statement A Summary

2020

QuickZoom to Other Copy \_\_\_\_\_

Page 1

Corporation's Name: CATS ON THE BAY CORP		Corporation's EIN:																																								
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**Form 1120S  
Schedule L**

## **Other Assets**

2020

Name CATS ON THE BAY CORP	Employer ID Number	
<b>Other Current Assets:</b>	Beginning of tax year	End of tax year
<b>Total to Form 1120S, Schedule L, line 6 . . . . . ►</b>		
<b>Other Investments:</b>	Beginning of tax year	End of tax year
<b>Total to Form 1120S, Schedule L, line 9 . . . . . ►</b>		
<b>Other Assets:</b>	Beginning of tax year	End of tax year
RENT DEPOSIT	5,000.	5,000.
NATIONAL GRID DEPOSIT	1,740.	1,740.
CON EDISON DEPOSIT	10,000.	10,000.
<b>Total to Form 1120S, Schedule L, line 14 . . . . . ►</b>	16,740.	16,740.

**199A Worksheet by Activity****2020**

► Keep for your records

Corporation's name CATS ON THE BAY CORP	Corporation's EIN	
QuickZoom to 199A Summary . . . . . ►		
Aggregation Code: _____	Trade or Business: <u>1120S, Line 21</u> EIN: <u>4</u> _____	
	Is this activity a qualified trade/business? . . . . . <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Specified Service Trade or Business? . . . . . <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
QBI or qualified PTP items subject to shareholder-specific determinations:		
1 a Ordinary business income (loss) . . . . .	1 a <u>-110,099.</u>	1 c <u>-110,099.</u>
b Adjustments . . . . .	b _____	
c Adjusted ordinary business income (loss) . . . . .	c _____	
2 a Rental income (loss) . . . . .	2 a _____	2 c _____
b Adjustments . . . . .	b _____	
c Adjusted rental income (loss) . . . . .	c _____	
3 a Royalty income (loss) . . . . .	3 a _____	3 c _____
b Adjustments . . . . .	b _____	
c Adjusted royalty income (loss) . . . . .	c _____	
4 a Section 1231 gain (loss) . . . . .	4 a _____	4 c _____
b Adjustments . . . . .	b _____	
c Adjusted section 1231 gain (loss) . . . . .	c _____	
5 Other income (loss) . . . . .	5 _____	5 _____
6 a Section 179 deduction . . . . .	6 a _____	
b Adjustments . . . . .	b _____	
c Adjusted section 179 deduction . . . . .	c _____	6 c _____
7 Other deductions . . . . .	7 _____	
8 a W-2 wages . . . . .	8 a <u>28,800.</u>	
b Adjustments . . . . .	b _____	
c Adjusted W-2 Wages . . . . .	c _____	8 c <u>28,800.</u>
9 a UBIQ of qualified property . . . . .	9 a <u>876,270.</u>	
b Adjustments . . . . .	b _____	
c Adjusted UBIQ of qualified property . . . . .	c _____	9 c <u>876,270.</u>

**Section 179 Carryover Detail for this Activity**

	<b>Section 179 Regular Tax</b>	<b>Section 179 QBI</b>
Tentative Section 179 deduction from current year assets . . . . .		
<b>Part I: Prior Year Carryovers by Year and Category</b>		
A Before 2018 . . . . .		0.
B 2018 . . . . .		0.
C 2019 . . . . .	0.	0.
<b>Total prior year carryovers to this year . . . . .</b>		

**Part II: 179 Deduction Allowed  
by Year and Category**

	<b>Section 179 Regular Tax</b>	<b>Section 179 QBI</b>
Total 179 deduction allowed for this activity in current year . . . . .		
A Amount allowed from 2020 . . . . .		
B Amount allowed from before 2018 . . . . .		
C Amount allowed from 2018 . . . . .		
D Amount allowed from 2019 . . . . .		

**Part III: Total Carryforward to 2021  
by Year and Category**

	<b>Section 179 Regular Tax</b>	<b>Section 179 QBI</b>
A Carryforward from 2020 . . . . .		
B Carryforward from before 2018 . . . . .		
C Carryforward from 2018 . . . . .		0.
D Carryforward from 2019 . . . . .	0.	0.
<b>Total carryforward to next year . . . . .</b>	0.	0.

CATS ON THE BAY CORP

1

**Additional information from your 2020 US Form 1120S: Income Tax Return for S Corp****Form 1120S: S-Corporation Tax Return****Other Deductions****Continuation Statement**

Description	Amount
ACCOUNTING	3,380.
AUTOMOBILE AND TRUCK EXPENSE	6,173.
BANK CHARGES	6,898.
COMPUTER SERVICES AND SUPPLIES	7,284.
DELIVERY AND FREIGHT	2,150.
DUES AND SUBSCRIPTIONS	325.
INSURANCE	11,863.
LEGAL AND PROFESSIONAL	49,828.
MEALS (50%)	121.
OFFICE EXPENSE	4,692.
OUTSIDE SERVICES	151,220.
PARKING FEES AND TOLLS	117.
PERMITS AND FEES	2,805.
POSTAGE	294.
SECURITY	5,833.
SUPPLIES	34,828.
UNIFORMS	737.
UTILITIES	45,490.
ENTERTAINERS	13,101.
EXTERMINATOR	1,446.
MARKETING	588.
Total	349,173.

**SMART WORKSHEET FOR: Form 1120S: S-Corporation Tax Return****State Inc Taxes****Itemization Statement**

Description	Amount
NYS FRANCHISE FEE	1,000.
NYC CORP TAX	1,000.
Total	2,000.

**SMART WORKSHEET FOR: Form 1120S: S-Corporation Tax Return****Payroll Taxes****Itemization Statement**

Description	Amount
SOCIAL SECURITY	1,786.
MEDICARE	418.
FUTA	168.
SUTA	886.
Total	3,258.

CATS ON THE BAY CORP

2

**Form 1125-A: Cost of Goods Sold  
Other Costs Statement****Continuation Statement**

Other Cost	Other Amount
FOOD	221,443
RESTAURANT SUPPLIES	52,826
<b>Total</b>	<b>274,269</b>



Department of Taxation and Finance

# New York S Corporation Franchise Tax Return CT-3-S

Tax Law – Articles 9-A and 22

All filers must enter tax period:

Final return (see *Instructions*) Amended return beginning  ending 

Employer identification number (EIN)	File number	Business telephone number	If you claim an overpayment, mark an <b>X</b> in the box .....
	AA9		<input checked="" type="checkbox"/>
Legal name of corporation		Trade name/DBA	
CATS ON THE BAY CORP			
Mailing address		State or country of incorporation	
		NY	
Care of (c/o)		Date of incorporation	
		03-14-13	
Number and street or PO box		Foreign corporations: date began business in NYS	
137 QUENTIN ROAD			
City	U.S. state/Canadian province	ZIP/Postal code	County (if not United States)
BROOKLYN	NY	11223	
NAICS business code number (from NYS Pub 910)	If you need to update your address or phone information for corporation tax, <input checked="" type="radio"/> New York S election effective date <input type="text" value="03-14-13"/>		
NYS principal business activity	or other tax types, you can do so online. See <i>Business information</i> in Form CT-1.		
RESTAURANT			
Has the corporation revoked its election to be treated as a New York S corporation?	<input checked="" type="radio"/> Number of shareholders 1		
Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	If Yes, enter effective date:		
A Pay amount shown on Part 2, line 46. Make payable to: <b>New York State Corporation Tax</b>		Payment enclosed <input type="checkbox"/>	
◆ Attach your payment here. Detach all check stubs. (See <i>Instructions</i> for details.)		A	

You must attach a copy of the following: (1) federal Form 1120S as filed; (2) Form CT-34-SH; (3) Form CT-60, if applicable; (4) any applicable credit claim forms, and (5) Form CT-225, if applicable.

- B If you filed a return(s) other than federal Form 1120S, enter the form number(s) here .....
- C Enter your business apportionment factor (from Part 3, line 56) .....
- D Did the S corporation make an IRC section 338 or 453 election? ..... Yes  No
- E Did this entity have an interest in real property located in New York State during the last three years? ..... Yes  No
- F Has there been a transfer or acquisition of a controlling interest in this entity during the last three years? ..... Yes  No
- G If the IRS has completed an audit of any of your returns within the last five years, list years ....
- H If this return is for a New York S termination year, mark an **X** in the appropriate box to indicate which method of accounting was used for the New York S short year (see *New York S corporation termination year in Instructions*)
 

Normal accounting rules  Daily pro rata allocation
- I Mark an **X** in the box if you are filing Form CT-3-S as a result of the mandatory New York S election of Tax Law, Article 22, section 660(i)..
- J If you are one of the following, mark an **X** in one box: QETC  Qualified New York manufacturer
- K If you filed as a New York C corporation in previous years, enter the last year filed as such .....
- L Are you a residual interest holder in a real estate mortgage investment conduit (REMIC)?..... Yes  No
- M Enter the amount, if any, of tax paid from federal Form 1120S, line 22c .....
- N If you include the activities of a qualified subchapter S subsidiary (QSSS), partnership, single member limited liability company (SMLLC), or DISC in this return, or have other affiliated entities, mark an **X** in the box and attach Form CT-60 ....

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Page 2 of 6 CT-3-S (2020)

- Were you required to report any nonqualified deferred compensation, as required by IRC §457A, on your 2020 federal return? (see *Instructions*) ..... Yes •  No •
- If you are a foreign corporation computing your tax taking into account **only** your distributive shares from multiple limited partnerships, mark an X in the box ..... •

**Part 1 – Federal Form 1120S information**

Provide the information for lines 1 through 10 from the corresponding lines on your federal Form 1120S, Schedule K, total amount column. (Show any negative amounts with a minus (-) sign; do not use parentheses or brackets.)

1 Ordinary business income or loss.....	• 1	-110,099
2 Net rental real estate income or loss.....	• 2	
3 Other net rental income or loss.....	• 3	
4 Interest income.....	• 4	
5 Ordinary dividends.....	• 5	
6 Royalties .....	• 6	
7 Net short-term capital gain or loss .....	• 7	
8 Net long-term capital gain or loss .....	• 8	
9 Net section 1231 gain or loss.....	• 9	
10 Other income or loss.....	• 10	
<b>11 Loans to shareholders (from federal Form 1120S, Schedule L, line 7, columns b and d)</b> Beginning of tax year • <input type="text"/> End of tax year • <input type="text"/>		
<b>12 Total assets (from federal Form 1120S, Schedule L, line 15, columns b and d)</b> Beginning of tax year • <input type="text"/> 287,842. End of tax year • <input type="text"/> 227,623.		
<b>13 Loans from shareholders (from federal Form 1120S, Schedule L, line 19, columns b and d)</b> Beginning of tax year • <input type="text"/> 280,000. End of tax year • <input type="text"/> 330,000.		

Provide the information for lines 14 through 21 from the corresponding lines on your federal Form 1120S, Schedule M-2. (Show any negative amounts with a minus (-) sign; do not use parentheses or brackets.)

	A Accumulated adjustments account	B Shareholders' undistributed taxable income previously taxed	C Accumulated earnings and profits	D Other adjustments account
<b>14 Balance at beginning of tax year.....</b>	• -1,149,686.	•	•	•
<b>15 Ordinary income from federal Form 1120S, page 1, line 21..</b>	•	•	•	•
<b>16 Other additions.....</b>	•	•	•	•
<b>17 Loss from federal Form 1120S, page 1, line 21.....</b>	• -110,099.	•	•	•
<b>18 Other reductions .....</b>	• -120.	•	•	•
<b>19 Combine lines 14 through 18..</b>	• -1,259,905.	•	•	•
<b>20 Distributions.....</b>	•	•	•	•
<b>21 Balance at end of tax year. Subtract line 20 from line 19..</b>	• -1,259,905.	•	•	•

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REV 03/03/21 PRO

**Part 2 – Computation of tax (see instructions)**

Have you been convicted of an offense, or are you an owner of an entity convicted of an offense, defined in New York State Penal Law Article 200 or 496, or section 195.20? (see Form CT-1, mark an X in one box)..... Yes  No

You must enter an amount on line 22; if none, enter 0.

22 New York receipts (from Part 3, line 55, column A (New York State)) .....	• 22	958,034
23 Fixed dollar minimum tax (see instructions).....	• 23	300
24 Recapture of tax credits (see instructions).....	• 24	
25 Total tax after recapture of tax credits (add lines 23 and 24) .....	• 25	300
26 Special additional mortgage recording tax credit (current year or deferred; see instructions) .....	• 26	
27 Tax due after tax credits (subtract line 26 from line 25) .....	• 27	300

**First installment of estimated tax for the next tax period:**

28 Enter amount from line 27.....	28	300
29 If you filed a request for extension, enter amount from Form CT-5.4, line 2.....	• 29	
30 If you did not file Form CT-5.4 and line 28 is over \$1,000, enter 25% (.25) of line 28. Otherwise enter 0 .....	• 30	
31 Add line 28 and line 29 or 30.....	31	300

**Composition of prepayments (see instructions):**

	Date paid	Amount
32 Mandatory first installment .....	32	
33 Second Installment from Form CT-400 .....	33	
34 Third installment from Form CT-400 .....	34	
35 Fourth installment from Form CT-400.....	35	
36 Payment with extension request from Form CT-5.4 .....	36	03-15-21 500
37 Overpayment credited from prior years (see instructions).....	37	
38 Total prepayments (add lines 32 through 37) .....	• 38	500
39 Balance (subtract line 38 from line 31; if line 38 is larger than line 31, enter 0) .....	39	0
40 Estimated tax penalty (see instructions; mark an X in the box if Form CT-222 is attached) • <input type="checkbox"/>	• 40	0
41 Interest on late payment (see instructions) .....	• 41	
42 Late filing and late payment penalties (see instructions) .....	• 42	
43 Balance (add lines 39 through 42) .....	43	

**Voluntary gifts/contributions**

44 Total voluntary gifts/contributions (from Form CT-227, Part 2, line 1) .....	44	
45 Add lines 31, 40, 41, 42, and 44 .....	45	300
46 Balance due (If line 38 is less than line 45, subtract line 38 from line 45 and enter here. This is the amount due; enter your payment amount on line A on page 1.) .....	46	
47 Overpayment (If line 38 is more than line 45, subtract line 45 from line 38 and enter here. This is the amount of your overpayment; see instructions.) .....	47	200
48 Amount of overpayment to be credited to next period (see instructions) .....	48	200
49 Refund of overpayment (subtract line 48 from line 47; see instructions) .....	49	0
50 Refund of unused special additional mortgage recording tax credit (see Instructions) .....	50	
51 Amount of special additional mortgage recording tax credit to be applied as an overpayment to next period .....	51	



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**Part 3 – Computation of business apportionment factor (see instructions)**Mark an X in this box only if you have no receipts required to be included in the denominator of the apportionment factor (see Instr.) ... **Section 210-A.2**

- 1 Sales of tangible personal property ..... • 1  
 2 Sales of electricity ..... • 2  
 3 Net gains from sales of real property ..... • 3

	A – New York State	B – Everywhere
1		•
2	•	
3	•	
4		•
5	•	
6		•
7	•	

**Section 210-A.3**

- 4 Rentals of real and tangible personal property ..... • 4  
 5 Royalties from patents, copyrights, trademarks, and similar intangible personal property ..... • 5  
 6 Sales of rights for certain closed-circuit and cable TV transmissions of an event ..... • 6

**Section 210-A.4**

- 7 Sale, licensing, or granting access to digital products ..... • 7

**Section 210-A.5(a)(1) – Fixed percentage method for qualified financial instruments (QFIs)**

- 8 To make this irrevocable election, mark an X in the box (see Instructions) ..... • 8

**Section 210-A.5(a)(2) – Mark an X in each box that is applicable (see line 8 instructions)****Section 210-A.5(a)(2)(A)**

- 9 Interest from loans secured by real property ..... • 9  
 10 Net gains from sales of loans secured by real property ..... • 10  
 11 Interest from loans not secured by real property (QFI • 
 12 Net gains from sales of loans not secured by real property (QFI •

9		•
10	•	
11	•	
12	•	
13		•

**Section 210-A.5(a)(2)(B) (QFI •** 

- 13 Interest from federal debt ..... • 13  
 14  
 15 Interest from NYS and its political subdivisions debt ..... • 15  
 16 Net gains from federal, NYS, and NYS political subdivisions debt ..... • 16  
 17 Interest from other states and their political subdivisions debt ..... • 17  
 18 Net gains from other states and their political subdivisions debt ..... • 18

15		•
16	•	
17	•	
18	•	
19		•

**Section 210-A.5(a)(2)(C) (QFI •** 

- 19 Interest from asset-backed securities and other government agency debt ..... • 19  
 20 Net gains from government agency debt or asset-backed securities sold through an exchange ..... • 20  
 21 Net gains from all other asset-backed securities ..... • 21

19		•
20	•	
21	•	

**Section 210-A.5(a)(2)(D) (QFI •** 

- 22 Interest from corporate bonds ..... • 22  
 23 Net gains from corporate bonds sold through broker/dealer or licensed exchange ..... • 23

22		•
23	•	

**Section 210-A.5(a)(2)(E)**

- 24 Net gains from other corporate bonds ..... • 24  
 25 Net interest from reverse repurchase and securities borrowing agreements ..... • 25

24		•
25	•	

**Section 210-A.5(a)(2)(F)**

- 26 Net interest from federal funds ..... • 26

26		•
27	•	

**Section 210-A.5(a)(2)(I) (QFI •** 

- 27 Net income from sales of physical commodities ..... • 27

27		•
28	•	

**Section 210-A.5(a)(2)(J) (QFI •** 

- 28 Marked to market net gains ..... • 28

28		•
29	•	

**Section 210-A.5(a)(2)(H) (QFI •** 

- 29 Interest from other financial instruments ..... • 29

29		•
30	•	

- 30 Net gains and other income from other financial instruments ..... • 30

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**Part 3 – Computation of business apportionment factor (continued)**

	A – New York State	B – Everywhere
<b>Section 210-A.5(b)</b>		
31 Brokerage commissions .....	• 31	•
32 Margin interest earned on behalf of brokerage accounts .....	• 32	•
33 Fees for advisory services for underwriting or management of underwriting .....	• 33	•
34 Receipts from primary spread of selling concessions .....	• 34	•
35 Receipts from account maintenance fees .....	• 35	•
36 Fees for management or advisory services .....	• 36	•
37 Interest from an affiliated corporation .....	• 37	•
<b>Section 210-A.5(c)</b>		
38 Interest, fees, and penalties from credit cards .....	• 38	•
39 Service charges and fees from credit cards .....	• 39	•
40 Receipts from merchant discounts .....	• 40	•
41 Receipts from credit card authorizations and settlement processing ..	• 41	•
42 Other credit card processing receipts .....	• 42	•
<b>Section 210-A.5(d)</b>		
43 Receipts from certain services to investment companies .....	• 43	
44		
<b>Section 210-A.6</b>		
45 Receipts from railroad and trucking business .....	• 45	•
<b>Section 210-A.6-a</b>		
46 Receipts from the operation of vessels .....	• 46	•
<b>Section 210-A.7</b>		
47 Receipts from air freight forwarding .....	• 47	•
48 Receipts from other aviation services .....	• 48	•
<b>Section 210-A.8</b>		
49 Advertising in newspapers or periodicals .....	• 49	•
50 Advertising on television or radio .....	• 50	•
51 Advertising via other means .....	• 51	•
<b>Section 210-A.9</b>		
52 Transportation or transmission of gas through pipes .....	• 52	•
<b>Section 210-A.10</b>		
53 Receipts from other services/activities not specified .....	• 53	958,034
<b>Section 210-A.11</b>		
54 Discretionary adjustments .....	• 54	
<b>Total receipts</b>		
55 Add lines 1 through 54 in columns A and B .....	• 55	958,034
		958,034

**Calculation of business apportionment factor**

56 New York State business apportionment factor (divide line 55, column A by line 55, column B and enter the resulting decimal here; round to the sixth decimal place after the decimal point; see instructions) ..... • 56

1.000000

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**Amended return information**

If filing an amended return, mark an X in the box for any items that apply and attach documentation.

Final federal determination •  If marked, enter date of determination: • \_\_\_\_\_

<b>Third - party designee (see instructions)</b>	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	Designee's name (print) <b>ALEX ZOLOTUSKIY</b>	Designee's phone number
		Designee's email address <b>INFO@YKAZCPAPC.COM</b>	PIN <input type="text"/>

**Certification:** I certify that this return and any attachments are to the best of my knowledge and belief true, correct, and complete.

<b>Authorized person</b>	Printed name of authorized person <b>ALEX ZOLOTUSKIY</b>	Signature of authorized person	Official title <b>PRESIDENT</b>
	Email address of authorized person <b>INFO@YKAZCPAPC.COM</b>	Telephone number <b>(718) 449-4876</b>	Date <b>05-04-21</b>
<b>Paid preparer use only (see instr.)</b>	Firm's name (or yours if self-employed) <b>YKAZ TAX SERVICES INC</b>	Firm <input type="checkbox"/>	Preparer's PTIN or SSN
	Signature of individual preparing this return <b>ALEX ZOLOTUSKIY</b>	Address <b>137 QUENTIN RD BROOKLYN NY 11223</b>	City <input type="checkbox"/>
	Email address of individual preparing this return <b>INFO@YKAZCPAPC.COM</b>	Preparer's NYTPRIN or <input type="checkbox"/>	State <input type="checkbox"/> ZIP code <b>03 06-24-21</b>

See instructions for where to file.

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Department of Taxation and Finance

# New York S Corporation Shareholders' Information Schedule

**CT-34-SH**

Legal name of corporation <b>CATS ON THE BAY CORP</b>	Employer identification number (EIN)
--	--------------------------------------

Attach to Form CT-3-S

**Schedule A – Shareholders' New York State modifications and credits** (Enter the total amount reported by the New York S corporation on each line. Each shareholder must include his or her pro rata share of these amounts on his or her personal income tax return.)

**Part 1 – Total shareholder modifications related to S corporation items (see instructions)**

<b>Additions</b>	1 New York State franchise tax imposed under Article 9-A .....	1
	2 Federal depreciation deduction from Form CT-399, if applicable .....	2
	3 Other additions (attach Form CT-225) .....	3
	3a New York addition adjustments due to decoupling from the Internal Revenue Code (IRC) .....	3a
<b>Subtractions</b>	4 Allowable New York depreciation from Form CT-399, if applicable .....	4
	5 Other subtractions (attach Form CT-225) .....	5
	5a New York subtraction adjustments due to decoupling from the IRC .....	5a
<b>Other items (attach explanation)</b>	6 Additions to itemized deductions .....	6
	7 Subtractions from itemized deductions .....	7

**Part 2 – Total S corporation New York State credits and taxes on early dispositions (see instructions;  
attach applicable forms)**

**START-UP NY tax credits (see instructions)**

8 START-UP NY business certificate number .....	8
9 Year of the START-UP NY business tax benefit period (enter the year number from 1 to 10) .....	9
10 START-UP NY telecommunication services excise tax credit (Form CT-640) .....	10
11 Recapture of START-UP NY tax benefits (Form CT-645) .....	11
12 START-UP NY tax elimination credit tax-free NY area allocation factor (Form CT-638) .....	12
13 START-UP NY tax elimination credit business allocation factor (Form CT-638) .....	13
<b>START-UP NY tax elimination credit factors from partnership (for multiple partnerships attach separate statement; see instructions)</b>	
14 START-UP NY partnership EIN .....	14
15 START-UP NY business certificate number (obtain number from your partnership) ....	15
16 Year of the START-UP NY business tax benefit period (enter the year number from 1 to 10; obtain number from your partnership) .....	16
17 START-UP NY tax elimination credit tax-free NY area allocation factor (obtain factor from your partnership) .....	17
18 START-UP NY tax elimination credit business allocation factor (obtain factor from your partnership) ..	18

**Investment tax credits (see instructions)**

19 Investment tax credit and employment incentive credit (Form CT-46) .....	19
20 Investment tax credit on research and development property (Form CT-46) .....	20
21	
22 Tax on early dispositions -- investment tax credit, retail enterprise tax credit, historic barn credit, investment tax credit on research and development property, or investment tax credit for financial services industry (Form CT-44 or CT-46) .....	22

**Empire zone (EZ) tax credits (see instructions)**

23 EZ investment tax credit (Form CT-603) .....	23
24	
25 Recaptured tax credit – EZ investment tax credit or EZ investment tax credit for financial services industry (Form CT-603 or CT-605) .....	25

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**Part 2 – Total S corporation New York State credits and taxes on early dispositions (continued)****Qualified empire zone enterprise (QEZE) tax credits (see instructions)**

26 QEZE real property tax credit allowed (Form CT-606) .....	• 26		
27 Net recapture of QEZE real property tax credit (Form CT-606) .....	• 27		
28 QEZE tax reduction credit employment increase factor (Form CT-604) .....	• 28		
29 QEZE tax reduction credit zone allocation factor (Form CT-604) .....	• 29		
30 QEZE tax reduction credit benefit period factor (Form CT-604) .....	• 30		

**QEZE tax reduction credit factors from partnership (for multiple partnerships attach separate statement; see instructions)**

31 QEZE partnership EIN .....	• 31		
32 QEZE employment increase factor (obtain factor from your partnership) .....	• 32		
33 QEZE zone allocation factor (obtain factor from your partnership) .....	• 33		
34 QEZE benefit period factor (obtain factor from your partnership) .....	• 34		

**Farmers' school tax credit (see instructions)**

35 Total acres of qualified agricultural property.....	• 35		
36 Total amount of eligible school district property taxes paid .....	• 36		
37 Total acres of qualified agricultural property converted to nonqualified use .....	• 37		
38 Total acres of qualified conservation property.....	• 38		

**Other credits (attach applicable forms)**

39 Recapture of alternative fuels credit (Form CT-40) .....	• 39		
40 Credit for employment of persons with disabilities (Form CT-41) .....	• 40		
41 Rehabilitation of historic properties credit (Form CT-238; also see Form CT-34-SH-I regarding project number reporting) .....	• 41		
42 Recapture of rehabilitation of historic properties credit (Form CT-238) .....	• 42		
43 Clean heating fuel credit (Form CT-241) .....	• 43		
44			
45 Empire State commercial production credit (Form CT-246) .....	• 45		
46 Empire State film production credit for the current year (Form CT-248) .....	• 46		
47 Empire State film production credit for the second year (Form CT-248) .....	• 47		
48 Empire State film production credit for the third year (Form CT-248) .....	• 48		
49 Long-term care insurance credit (Form CT-249) .....	• 49		
50 Credit for purchase of an automated external defibrillator (Form CT-250) .....	• 50		
51 Empire State film post-production credit for the current year (Form CT-261) .....	• 51		
52 Empire State film post-production credit for the second year (Form CT-261) .....	• 52		
53 Empire State film post-production credit for the third year (Form CT-261) .....	• 53		
54 Excelsior jobs tax credit component (Form CT-607) .....	• 54		
55 Excelsior investment tax credit component (Form CT-607) .....	• 55		
56 Excelsior research and development tax credit component (Form CT-607) .....	• 56		
57 Excelsior real property tax credit component (Form CT-607) .....	• 57		
58 Recapture of excelsior jobs program tax credit (Form CT-607) .....	• 58		
59 Brownfield redevelopment tax credit site preparation credit component (Form CT-611) .....	• 59		
60 Brownfield redevelopment tax credit tangible property credit component (Form CT-611) .....	• 60		
61 Brownfield redevelopment tax credit on-site groundwater remediation credit component (Form CT-611) .....	• 61		
62 Recapture of brownfield redevelopment tax credit (Form CT-611) .....	• 62		
63 Brownfield redevelopment tax credit site preparation credit component (Form CT-611.1) .....	• 63		
64 Brownfield redevelopment tax credit tangible property credit component (Form CT-611.1) .....	• 64		
65 Brownfield redevelopment tax credit on-site ground water remediation credit component (Form CT-611.1) .....	• 65		
66 Recapture of brownfield redevelopment tax credit (Form CT-611.1) .....	• 66		
67 Brownfield redevelopment tax credit site preparation credit component (Form CT-611.2) .....	• 67		
68 Brownfield redevelopment tax credit tangible property credit component (Form CT-611.2) .....	• 68		
69 Brownfield redevelopment tax credit on-site ground water remediation credit component (Form CT-611.2) .....	• 69		
70 Recapture of brownfield redevelopment tax credit (Form CT-611.2) .....	• 70		
71 Remediated brownfield credit for real property taxes (Form CT-612) .....	• 71		
72 Recapture of remediated brownfield credit for real property taxes (Form CT-612) .....	• 72		
73 Environmental remediation insurance credit (Form CT-613) .....	• 73		



**Part 2 – Total S corporation New York State credits and taxes on early dispositions (continued)**

74 Recapture of environmental remediation insurance credit ( <i>Form CT-613</i> ) .....	• 74	
75 Security officer training tax credit ( <i>attach Form CT-631</i> ) .....	• 75	
76 Economic transformation and facility redevelopment program jobs tax credit component ( <i>Form CT-633</i> ) .....	• 76	
77 Economic transformation and facility redevelopment program investment tax credit component ( <i>Form CT-633</i> ) .....	• 77	
78 Economic transformation and facility redevelopment program job training tax credit component ( <i>Form CT-633</i> ) .....	• 78	
79 Economic transformation and facility redevelopment program real property tax credit component ( <i>Form CT-633</i> ) .....	• 79	
80 Recapture of economic transformation and facilities redevelopment program tax credit ( <i>Form CT-633</i> ) .....	• 80	
81 Taxicabs and livery service vehicles accessible to persons with disabilities credit ( <i>Form CT-236</i> ) .....	• 81	
82 QETC employment credit ( <i>Form DTF-621</i> ) .....	• 82	
83 QETC capital tax credit ( <i>Form DTF-622</i> ) .....	• 83	
84 Recapture of QETC capital tax credit ( <i>Form DTF-622</i> ) .....	• 84	
85 Low-income housing credit ( <i>Form DTF-624</i> ) .....	• 85	
86 Recapture of low-income housing credit ( <i>Form DTF-626</i> ) .....	• 86	
87 Empire state jobs retention credit ( <i>Form CT-634</i> ) .....	• 87	
88 Recapture of empire state jobs retention credit ( <i>Form CT-634</i> ) .....	• 88	
89 New York youth jobs program credit ( <i>Form CT-635</i> ) .....	• 89	
90 Alcoholic beverage production credit for beer ( <i>Form CT-636</i> ) .....	• 90	
91 Alcoholic beverage production credit for cider ( <i>Form CT-636</i> ) .....	• 91	
92 Alcoholic beverage production credit for wine ( <i>Form CT-636</i> ) .....	• 92	
93 Alcoholic beverage production credit for liquor ( <i>Form CT-636</i> ) .....	• 93	
94 Alternative fuels and electric vehicle recharging property credit ( <i>Form CT-637</i> ) .....	• 94	
95 Recapture of alternative fuels and electric vehicle recharging property credit ( <i>Form CT-637</i> ) .....	• 95	
96		
97 Real property tax credit for manufacturers ( <i>Form CT-641</i> ) .....	• 97	
98 Recapture of real property tax credit for manufacturers ( <i>Form CT-641</i> ) .....	• 98	
99 Empire state musical and theatrical production credit ( <i>Form CT-642</i> ) .....	• 99	
100 Hire a veteran credit ( <i>Form CT-643</i> ) .....	• 100	
101 Workers with disabilities tax credit ( <i>Form CT-644</i> ) .....	• 101	
102 Employee training incentive program tax credit ( <i>Form CT-646</i> ) .....	• 102	
103 Farm workforce retention credit ( <i>Form CT-647</i> ) .....	• 103	
104 Life sciences research and development tax credit ( <i>Form CT-648</i> ) .....	• 104	
105 Farm donations to food pantries credit ( <i>Form CT-649; also see Form CT-34-SH-I regarding additional informational reporting</i> ) .....	• 105	
106 Empire State apprenticeship tax credit ( <i>Form CT-650</i> ) .....	• 106	
107 Recovery tax credit ( <i>Form CT-651</i> ) .....	• 107	
108 Employer-provided child care credit ( <i>Form CT-652</i> ) .....	• 108	
109 Other tax credits and recaptures ( <i>see Instructions</i> ) .....	• 109	

(complete Schedule B on the last page)



**Schedule B – Shareholders' identifying information (see instructions)**Photocopy Schedule B as needed. Attach all additional schedules to this form. Also mark an **X** in the box. 

<b>A</b> For each shareholder, enter last name, first name, middle initial on first line; enter home address on second and third lines. <i>(attach federal Schedule K-1 for each shareholder)</i>	<b>B</b> Identifying number (SSN or EIN)	<b>C</b> Percentage of ownership	<b>D</b> Shareholder residency status <i>(make only one entry)</i> 1 for New York State 2 for New York City 3 for Yonkers 4 for NYS nonresident	<b>E</b> Shareholder entity status <i>(make only one entry)</i> I for individual F for estate or trust E for exempt organization
1 KHANUKOV ELINA 2935 W5TH STREET #15F BROOKLYN NY 11224	1 <input type="text"/> 2 <input type="text"/> 3 <input type="text"/> 4 <input type="text"/> 5 <input type="text"/> 6 <input type="text"/> 7 <input type="text"/> 8 <input type="text"/> 9 <input type="text"/> 10 <input type="text"/> 11 <input type="text"/>	100.0000	1	I
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Schedule  
**K-1**  
Form CT-3-S

New York State  
**Schedule K-1 Equivalent**  
For calendar year 2020 or tax year

2020

beginning \_\_\_\_\_, 2020, and ending \_\_\_\_\_.

Shareholder's Identification No.	Corporation's Identification No.
Shareholder's Name, Address and ZIP Code ELINA KHANUKOV 2935 W 5TH STREET #15F BROOKLYN, NY 11224	Corporation's Name, Address and ZIP Code CATS ON THE BAY CORP 137 QUENTIN ROAD BROOKLYN, NY 11223

Check if New York State nonresident . . . . . Check your S corporation was required to report, under P.L. 110-343, Div. C, Section 801(d)(2), any nonqualified deferred compensation on your 2020 S corporation federal return . . . . . 

Number of shares . . . . . 200 Percentage of stock ownership . . . . . 100.00000

From: 01-01-20 To: 12-31-20

**Shareholder's Share of Income, Credits, Deductions, Etc**

	New York Amount (nonresidents only)	Federal K-1 Amount
1 Ordinary business income (loss) . . . . .		-110,099.
2 Net rental real estate income (loss) . . . . .		
3 Other net rental income (loss) . . . . .		
4 Interest income . . . . .		
5 Ordinary dividends . . . . .		
6 Royalties . . . . .		
7 Net short-term capital gain (loss) . . . . .		
8 Net long-term capital gain (loss) . . . . .		
9 Net section 1231 gain (loss) . . . . .		
10 Other income (loss) . . . . .		
11 Total income (loss) (add lines 1 through 10) . . . . .		-110,099.
12 Section 179 expense deduction . . . . .		
13 Other deductions . . . . .		
14 Total deductions (add lines 12 through 13) . . . . .		
15 Investment interest expense . . . . .		
16 Foreign taxes paid . . . . .		
17 Property distributions . . . . .		
18 Repayment of loans from shareholders . . . . .		

**Schedule A, Part 1 – Shareholders' Shares of Changes from Federal Items**

<b>Additions</b>		
1 New York franchise tax imposed under Article 9-A . . . . .	1	
2 Federal depreciation deduction (from Form CT-399) . . . . .	2	
3 Other additions . . . . .	3	
3 a New York addition adjustments due to decoupling from the IRC	3 a	
<b>Subtractions</b>		
4 Allowable New York depreciation (from Form CT-399) . . . . .	4	
5 Other subtractions . . . . .	5	
5 a New York subtraction adjustments due to decoupling from the IRC . . . . .	5 a	
<b>Other Items</b>		
6 Additions to federal itemized deductions . . . . .	6	
7 Subtractions from federal itemized deductions . . . . .	7	

ELINA KHANUKOV

Page 2

**Schedule A, Part 2 – Shareholders' Shares of New York S Corporation's New York State Tax Credits and Taxes on Early Dispositions**

8 Start-Up NY business certificate number .....	8	
9 Year of the Start-Up NY business tax benefit period ( <i>enter the year number from 1 to 10</i> ) .....	9	
10 Start-Up NY telecommunication services excise tax credit (Form CT-640) .....	10	
11 Recapture of Start-Up NY tax benefits (Form CT-645) .....	11	
12 Start-Up NY tax elimination credit tax free NY area allocation factor (Form CT-638) .....	12	
13 Startup NY tax elimination credit business allocationpercentage (Form CT-638)	13	
14 Start-up NY partnership employer identification number.	14	
15 Start-up NY business certificate number..	15	
16 Year of the Start-up NY business tax benefit period....	16	
17 Start-up NY tax elem crd tax free NY area alloc factor.	17	
18 Start-up NY tax elem credit business allocation factor	18	
19 Investment tax credit and employment incentive credit (Form CT-46) .....	19	
20 Investment tax credit on research and development property (Form CT-46)	20	
21	21	
22 Tax on early dispositions – Investment Tax Credit, Retail Enterprise Tax Credit, Historic Barn Credit, Investment Tax Credit Research and Development . . . property, or Investment Tax Credit Financial Services Industry (CT-44 or CT-46)	22	
23 EZ Investment Tax Credit (Form CT-603)	23	
24	24	
25 Recaptured tax credit - EZ capital tax credit, EZ investment tax credit, or EZ investment tax credit financial service industry (CT-602, CT-603 or CT-605) ..	25	
26 QEZE real property taxes credit allowed (Form CT-606) .....	26	
27 Net recapture of QEZE real property tax credit (Form CT-606) .....	27	
28 QEZE tax reduction credit employment increase factor (Form CT-604) .....	28	
29 QEZE tax reduction credit zone allocation factor (Form CT-604) .....	29	
30 QEZE tax reduction credit benefit period factor (Form CT-604) .....	30	
31 QEZE partnership employer identification number.....	31	
32 QEZE employment increase factor.....	32	
33 QEZE zone allocation factor.....	33	
34 QEZE benefit period factor.....	34	
35 Total acres of qualified agricultural property. ....	35	
36 Total amount of eligible school district property taxes paid .....	36	
37 Total acres of qualified agricultural property converted to noqualified use .....	37	
38 Total acres of qualified conservation property. ....	38	
39 Recapture of Alternative Fuels Credit (Form CT-41) .....	39	
40 Credit for employment of persons with disabilities(Form CT-41)	40	
41 Rehabilitation of historic properties credit (Form CT-238)	41	
42 Recapture of rehabilitation of historic properties credit (Form CT-238)	42	
43 Clean heating fuel credit (Form CT-241)	43	
44	44	
45 Empire State commercial production credit (Form CT-246) .....	45	
46 Empire State film production credit for the current year (Form CT-248) .....	46	
47 Empire State film production credit for the second year (Form CT-248) .....	47	
48 Empire State film production credit for the third year (Form CT-248) .....	48	
49 Long-term care insurance credit (Form CT-249) .....	49	
50 Credit for purchase of an automated external defibrillator (Form CT-250) .....	50	
51 Empire State film post-production credit for the current year (Form CT-261) .....	51	
52 Empire State film post-production credit for the second year (Form CT-261)	52	
53 Empire State film post-production credit for the third year (Form CT-261)	53	
54 Excelsior Jobs tax credit component (Form CT-607) .....	54	

**Schedule A, Part II – Shareholders' Shares of New York S Corporation's New York State Tax Credits and Taxes on Early Dispositions (continued)**

55	Excelsior investment tax credit component ( <i>Form CT-607</i> ) . . . . .	55	
56	Excelsior research and development tax credit component ( <i>Form CT-607</i> ) . . . . .	56	
57	Excelsior real property tax credit component ( <i>Form CT-607</i> ) . . . . .	57	
58	Recapture of excelsior jobs program tax credit ( <i>Form CT-607</i> ) . . . . .	58	
59	Brownfield redevelopment tax credit site preparation credit component . . . . .	59	
60	Brownfield redevelopment tax credit tangible property credit component. . . . .	60	
61	Brownfield redevelopment tax credit on-site ground water remed. or comp. . . . .	61	
62	Recapture of brownfield redevelopment tax credit ( <i>Form CT-611</i> ) . . . . .	62	
63	Brownfield redevelopment tax credit site preparation credit component . . . . .	63	
64	Brownfield redevelopment tax credit tangible property credit component. . . . .	64	
65	Brownfield redevelopment tax credit on-site groundwater remediation credit component . . . . .	65	
66	Recapture of brownfield redevelopment tax credit ( <i>Form CT-611.1</i> ) . . . . .	66	
67	Brownfield redevelopment tax credit site preparation credit component ( <i>Form CT-611.2</i> ) . . . . .	67	
68	Brownfield redevelopment tax credit tangible property credit component ( <i>Form CT-611.2</i> ) . . . . .	68	
69	Brownfield redevelopment tax credit on-site ground water remediation credit component ( <i>Form CT-611.2</i> ) . . . . .	69	
70	Recapture of brownfield redevelopment tax credit ( <i>Form CT-611.2</i> ) . . . . .	70	
71	Remediated brownfield credit for real property taxes ( <i>Form CT-612</i> ) . . . . .	71	
72	Recapture of remediated brownfield credit for real property taxes ( <i>CT-612</i> ) . . . . .	72	
73	Environmental remediation insurance credit ( <i>Form CT-613</i> ) . . . . .	73	
74	Recapture of environmental remediation insurance credit ( <i>Form CT-613</i> ) . . . . .	74	
75	Security officer training tax credit ( <i>attach Form CT-631</i> ) . . . . .	75	
76	Economic transformation and facility redevelopment program jobs tax credit component ( <i>Form CT-633</i> ) . . . . .	76	
77	Economic transformation and facility redevelopment program investment tax credit component ( <i>Form CT-633</i> ) . . . . .	77	
78	Economic transformation and facility redevelopment program job training tax credit component ( <i>Form CT-633</i> ) . . . . .	78	
79	Economic transformation and facility redevelopment program real property tax credit component ( <i>Form CT-633</i> ) . . . . .	79	
80	Recapture of economic transformation and facilities redevelopment program tax credit ( <i>Form CT-633</i> ) . . . . .	80	
81	Taxicabs and livery service vehicles accessible to persons with disabilities credit ( <i>Form CT-236</i> ) . . . . .	81	
82	QETC employment credit ( <i>Form DTF-621</i> ) . . . . .	82	
83	QETC capital tax credit ( <i>Form DTF-622</i> ) . . . . .	83	
84	Recapture of QETC capital tax credit ( <i>Form DTF-622</i> ) . . . . .	84	
85	Low-income housing credit ( <i>Form DTF-624</i> ) . . . . .	85	
86	Recapture of low-income housing credit ( <i>Form DTF-626</i> ) . . . . .	86	
87	Empire state jobs retention credit ( <i>Form CT-634</i> ) . . . . .	87	
88	Recapture of empire state jobs retention credit ( <i>Form CT-634</i> ) . . . . .	88	
89	New York youth jobs program credit ( <i>Form CT-635</i> ) . . . . .	89	
90	Alcoholic beverage production credit for beer ( <i>Form CT-636</i> ) . . . . .	90	
91	Alcoholic beverage production credit for cider ( <i>Form CT-636</i> ) . . . . .	91	
92	Alcoholic beverage production credit for wine ( <i>Form CT-636</i> ) . . . . .	92	
93	Alcoholic beverage production credit for liquor ( <i>Form CT-636</i> ) . . . . .	93	
94	Alternative fuels and electric vehicle recharging property cr ( <i>Form CT-637</i> ) . . . . .	94	
95	Recapture of alternative fuels and electric vehicle recharging property credit ( <i>For CT-637</i> ) . . . . .	95	
96		96	

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Page 4

**Schedule A, Part II – Shareholders' Shares of New York S Corporation's New York State Tax Credits and Taxes on Early Dispositions (continued)**

97	Real property tax credit for manufacturers ( <i>Form CT-641</i> ) . . . . .	97
98	Recapture of real property tax credit for manufacturers ( <i>Form CT-641</i> ) . . . . .	98
99	Empire state musical and theatrical production credit ( <i>Form CT-642</i> ) . . . . .	99
100	Hire a veteran credit ( <i>Form CT-643</i> ) . . . . .	100
101	Workers with disabilities tax credit ( <i>Form CT-644</i> ) . . . . .	101
102	Employee training incentive program tax credit ( <i>Form CT-646</i> ) . . . . .	102
103	Farm workforce retention credit ( <i>form CT-647</i> ) . . . . .	103
104	Life sciences research and development tax credit ( <i>Form CT-648</i> ) . . . . .	104
105	Farm donations to food pantries credit ( <i>Form CT-649</i> ) . . . . .	105
106	Empire State apprenticeship tax credit ( <i>Form CT-650</i> ) . . . . .	106
107	Recovery tax credit ( <i>Form CT-651</i> ) . . . . .	107
108	Employer-provided child care credit ( <i>Form CT-652</i> ) . . . . .	108
109	Other tax credit(s) and recapture(s)	109

## **Supplemental Information**

Supplemental information required to be reported separately to each shareholder:

nysw0112.SCR 11/17/20

CATS ON THE BAY CORP

1

**Additional information from your 2020 New York State S Corp Franchise Tax Return****CT-3-S: S-Corp Franchise Tax Return****Line 18, Other Reductions****Continuation Statement**

Description	Line 18(A), Amount	Line 18(B), Amount
MEALS AND ENTERTAINMENT	-120	
<b>Total</b>		<b>-120</b>

**Form 1120-S**Department of the Treasury  
Internal Revenue Service**U.S. Income Tax Return for an S Corporation**

OMB No. 1545-0123

- Do not file this form unless the corporation has filed or is attaching Form 2553 to elect to be an S corporation.  
 ► Go to [www.irs.gov/Form1120S](http://www.irs.gov/Form1120S) for instructions and the latest information.

**2020**

For calendar year 2020 or tax year beginning		, 2020, ending	
A S election effective date  03/14/2013	TYPE OR PRINT	Name  CATS ON THE BAY CORP	D Employer identification number
B Business activity code number (see instructions)  C Check if Sch. M-3 attached <input type="checkbox"/>		Number, street, and room or suite no. If a P.O. box, see instructions.  C/O 137 QUENTIN ROAD	E Date incorporated  03/14/2013
		City or town, state or province, country, and ZIP or foreign postal code  BROOKLYN NY 11223	F Total assets (see instructions)  \$ 227,623

- G Is the corporation electing to be an S corporation beginning with this tax year?  Yes  No If "Yes," attach Form 2553 if not already filed  
 H Check if: (1)  Final return (2)  Name change (3)  Address change (4)  Amended return (5)  S election termination or revocation  
 I Enter the number of shareholders who were shareholders during any part of the tax year ► 1  
 J Check if corporation: (1)  Aggregated activities for section 465 at-risk purposes (2)  Grouped activities for section 469 passive activity purposes

**Caution:** Include only trade or business income and expenses on lines 1a through 21. See the instructions for more information.

Income	1a Gross receipts or sales . . . . .	1a 608,034.	1c 608,034. 2 270,842. 3 337,192. 4 5 6 337,192.
	b Returns and allowances . . . . .	1b	
	c Balance. Subtract line 1b from line 1a . . . . .		
	2 Cost of goods sold (attach Form 1125-A) . . . . .		
	3 Gross profit. Subtract line 2 from line 1c . . . . .		
	4 Net gain (loss) from Form 4797, line 17 (attach Form 4797) . . . . .		
5 Other income (loss) (see instructions—attach statement) . . . . .			
<b>6 Total income (loss). Add lines 3 through 5</b> ►			
Deductions (see instructions for limitations)	7 Compensation of officers (see instructions—attach Form 1125-E) . . . . .	7 7,200.	
	8 Salaries and wages (less employment credits) . . . . .	8 21,600.	
	9 Repairs and maintenance . . . . .	9 5,573.	
	10 Bad debts . . . . .	10	
	11 Rents . . . . .	11	
	12 Taxes and licenses . . . . .	12 5,258.	
	13 Interest (see instructions) . . . . .	13	
	14 Depreciation not claimed on Form 1125-A or elsewhere on return (attach Form 4562) . . . . .	14 52,499.	
	15 Depletion (Do not deduct oil and gas depletion.) . . . . .	15	
	16 Advertising . . . . .	16 5,988.	
	17 Pension, profit-sharing, etc., plans . . . . .	17	
	18 Employee benefit programs . . . . .	18	
	19 Other deductions (attach statement) . . . . . See Statement	19 349,173.	
	<b>20 Total deductions. Add lines 7 through 19</b> ►	20 447,291.	
	<b>21 Ordinary business income (loss). Subtract line 20 from line 6</b> ►	21 -110,099.	
Tax and Payments	22a Excess net passive income or LIFO recapture tax (see instructions) . . . . .	22a	22c
	b Tax from Schedule D (Form 1120-S) . . . . .	22b	
	c Add lines 22a and 22b (see instructions for additional taxes) . . . . .		
	23a 2020 estimated tax payments and 2019 overpayment credited to 2020 . . . . .	23a	
	b Tax deposited with Form 7004 . . . . .	23b 0.	
	c Credit for federal tax paid on fuels (attach Form 4136) . . . . .	23c	
	d Reserved for future use . . . . .	23d	
	e Add lines 23a through 23d . . . . .	23e 0.	
	24 Estimated tax penalty (see Instructions). Check if Form 2220 is attached . . . . . ► <input type="checkbox"/>	24	
	<b>25 Amount owed.</b> If line 23e is smaller than the total of lines 22c and 24, enter amount owed . . . . .	25 0.	
<b>26 Overpayment.</b> If line 23e is larger than the total of lines 22c and 24, enter amount overpaid . . . . .	26		
<b>27 Enter amount from line 26: Credited to 2021 estimated tax ►</b>	Refunded ►		

**Sign Here** Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer	Date	PRESIDENT	May the IRS discuss this return with the preparer shown below? See instructions. <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
		Title		
Paid Preparer Use Only	Print/Type preparer's name Alex Zolotuskiy	Preparer's signature Alex Zolotuskiy	Date 06/24/2021	Check <input type="checkbox"/> if self-employed PTIN
Firm's name ► YKAZ TAX SERVICES INC			Firm's EIN ►	
Firm's address ► 137 QUENTIN RD BROOKLYN NY 11223			Phone no. ( / ) / 18) 449-4876	

**Form 1120-S (2020)**

**Schedule B Other Information (see instructions)**

		Yes	No		
1	Check accounting method:	a <input type="checkbox"/> Cash      b <input type="checkbox"/> Accrual c <input checked="" type="checkbox"/> Other (specify) ► HYBRID			
2	See the instructions and enter the:	a Business activity ► RESTAURANT      b Product or service ► RESTAURANT			
3	At any time during the tax year, was any shareholder of the corporation a disregarded entity, a trust, an estate, or a nominee or similar person? If "Yes," attach Schedule B-1, Information on Certain Shareholders of an S Corporation.				
4	At the end of the tax year, did the corporation:				
a	Own directly 20% or more, or own, directly or indirectly, 50% or more of the total stock issued and outstanding of any foreign or domestic corporation? For rules of constructive ownership, see Instructions. If "Yes," complete (i) through (v) below				
	(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation	(iv) Percentage of Stock Owned	(v) If Percentage in (iv) is 100%, Enter the Date (if any) a Qualified Subchapter S Subsidiary Election Was Made
b	Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see Instructions. If "Yes," complete (i) through (v) below				
	(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Type of Entity	(iv) Country of Organization	(v) Maximum Percentage Owned in Profit, Loss, or Capital
5a	At the end of the tax year, did the corporation have any outstanding shares of restricted stock? If "Yes," complete lines (i) and (ii) below.				
	(i) Total shares of restricted stock ►				
	(ii) Total shares of non-restricted stock ►				
b	At the end of the tax year, did the corporation have any outstanding stock options, warrants, or similar instruments? If "Yes," complete lines (i) and (ii) below.				
	(i) Total shares of stock outstanding at the end of the tax year ►				
	(ii) Total shares of stock outstanding if all instruments were exercised ►				
6	Has this corporation filed, or is it required to file, Form 8918, Material Advisor Disclosure Statement, to provide information on any reportable transaction?				
7	Check this box if the corporation issued publicly offered debt instruments with original issue discount. If checked, the corporation may have to file Form 8281, Information Return for Publicly Offered Original Issue Discount Instruments.				
8	If the corporation (a) was a C corporation before it elected to be an S corporation or the corporation acquired an asset with a basis determined by reference to the basis of the asset (or the basis of any other property) in the hands of a C corporation, and (b) has net unrealized built-in gain in excess of the net recognized built-in gain from prior years, enter the net unrealized built-in gain reduced by net recognized built-in gain from prior years. See instructions. ► \$				
9	Did the corporation have an election under section 163(j) for any real property trade or business or any farming business in effect during the tax year? See instructions.				
10	Does the corporation satisfy one or more of the following? See instructions				
a	The corporation owns a pass-through entity with current, or prior year carryover, excess business interest expense.				
b	The corporation's aggregate average annual gross receipts (determined under section 448(c)) for the 3 tax years preceding the current tax year are more than \$26 million and the corporation has business interest expense.				
c	The corporation is a tax shelter and the corporation has business interest expense.				
	If "Yes," complete and attach Form 8990.				
11	Does the corporation satisfy both of the following conditions?				
a	The corporation's total receipts (see Instructions) for the tax year were less than \$250,000.				
b	The corporation's total assets at the end of the tax year were less than \$250,000.				
	If "Yes," the corporation is not required to complete Schedules L and M-1.				

**Schedule B Other Information (see instructions) (continued)**

		Yes	No
12	During the tax year, did the corporation have any non-shareholder debt that was canceled, was forgiven, or had the terms modified so as to reduce the principal amount of the debt?		X
	If "Yes," enter the amount of principal reduction ► \$		
13	During the tax year, was a qualified subchapter S subsidiary election terminated or revoked? If "Yes," see instructions		X
14a	Did the corporation make any payments in 2020 that would require it to file Form(s) 1099?		X
b	If "Yes," did the corporation file or will it file required Form(s) 1099?		
15	Is the corporation attaching Form 8996 to certify as a Qualified Opportunity Fund? If "Yes," enter the amount from Form 8996, line 15 ► \$		X

**Schedule K Shareholders' Pro Rata Share Items**

		Total amount
	1 Ordinary business income (loss) (page 1, line 21)	1 -110,099.
	2 Net rental real estate income (loss) (attach Form 8825)	2
Income (Loss)	3a Other gross rental income (loss)	3a
	b Expenses from other rental activities (attach statement)	3b
	c Other net rental income (loss). Subtract line 3b from line 3a	3c
	4 Interest income	4
	5 Dividends: a Ordinary dividends	5a
	b Qualified dividends	5b
	6 Royalties	6
	7 Net short-term capital gain (loss) (attach Schedule D (Form 1120-S))	7
Deductions	8a Net long-term capital gain (loss) (attach Schedule D (Form 1120-S))	8a
	b Collectibles (28%) gain (loss)	8b
	c Unrecaptured section 1250 gain (attach statement)	8c
	9 Net section 1231 gain (loss) (attach Form 4797)	9
	10 Other income (loss) (see instructions) Type ►	10
Credits	11 Section 179 deduction (attach Form 4562)	11
	12a Charitable contributions	12a
	b Investment interest expense	12b
	c Section 59(e)(2) expenditures	12c
	d Other deductions (see instructions) Type ►	12d
Foreign Transactions	13a Low-income housing credit (section 42(j)(5))	13a
	b Low-income housing credit (other)	13b
	c Qualified rehabilitation expenditures (rental real estate) (attach Form 3468, if applicable)	13c
	d Other rental real estate credits (see Instructions) Type ►	13d
	e Other rental credits (see Instructions) Type ►	13e
	f Biofuel producer credit (attach Form 6478)	13f
	g Other credits (see Instructions) Type ►	13g
Foreign Transactions	14a Name of country or U.S. possession	14a
	b Gross income from all sources	14b
	c Gross income sourced at shareholder level	14c
	Foreign gross income sourced at corporate level	
	d Reserved for future use	14d
	e Foreign branch category	14e
	f Passive category	14f
	g General category	14g
	h Other (attach statement)	14h
	Deductions allocated and apportioned at shareholder level	
	I Interest expense	14i
	J Other	14j
	Deductions allocated and apportioned at corporate level to foreign source income	
	k Reserved for future use	14k
	l Foreign branch category	14l
	m Passive category	14m
	n General category	14n
	o Other (attach statement)	14o
	Other Information	
	p Total foreign taxes (check one): <input type="checkbox"/> Paid <input type="checkbox"/> Accrued ►	14p
	q Reduction in taxes available for credit (attach statement)	
	r Other foreign tax information (attach statement)	

<b>Schedule K Shareholders' Pro Rata Share Items (continued)</b>		<b>Total amount</b>
Alternative Minimum Tax (AMT) Items	15a Post-1986 depreciation adjustment . . . . . b Adjusted gain or loss . . . . . c Depletion (other than oil and gas) . . . . . d Oil, gas, and geothermal properties—gross income . . . . . e Oil, gas, and geothermal properties—deductions . . . . . f Other AMT items (attach statement) . . . . .	15a -2,914. 15b 15c 15d 15e 15f
Items Affecting Shareholder Basis	16a Tax-exempt interest income . . . . . b Other tax-exempt income . . . . . c Nondeductible expenses . . . . . d Distributions (attach statement if required) (see instructions) . . . . . e Repayment of loans from shareholders . . . . .	16a 16b 16c 120. 16d 16e
Other Information	17a Investment income . . . . . b Investment expenses . . . . . c Dividend distributions paid from accumulated earnings and profits . . . . . d Other items and amounts (attach statement) ** SEC 199A INFO: SEE STMT A	17a 17b 17c
Reconciliation	18 Income (loss) reconciliation. Combine the amounts on lines 1 through 10 in the far right column. From the result, subtract the sum of the amounts on lines 11 through 12d and 14p	18 -110,099.

<b>Schedule L Balance Sheets per Books</b>		<b>Beginning of tax year</b>	<b>End of tax year</b>		
		(a)	(b)	(c)	(d)
1	Cash . . . . .		24,985.		781.
2a	Trade notes and accounts receivable . . . . .				
b	Less allowance for bad debts . . . . .	( )		( )	
3	Inventories . . . . .		73,147.		89,631.
4	U.S. government obligations . . . . .				
5	Tax-exempt securities (see instructions) . . . . .				
6	Other current assets (attach statement) . . . . .				
7	Loans to shareholders . . . . .				
8	Mortgage and real estate loans . . . . .				
9	Other Investments (attach statement) . . . . .				
10a	Buildings and other depreciable assets . . . . .	876,270.		876,270.	
b	Less accumulated depreciation . . . . .	( 703,300.)	172,970.	( 755,799.)	120,471.
11a	Depletable assets . . . . .	( )		( )	
b	Less accumulated depletion . . . . .	( )		( )	
12	Land (net of any amortization) . . . . .				
13a	Intangible assets (amortizable only) . . . . .	( )		( )	
b	Less accumulated amortization . . . . .	( )		( )	
14	Other assets (attach statement) In 14. St . . . . .		16,740.		16,740.
15	Total assets . . . . .		287,842.		227,623.
<b>Liabilities and Shareholders' Equity</b>					
16	Accounts payable . . . . .				
17	Mortgages, notes, bonds payable in less than 1 year . . . . .				
18	Other current liabilities (attach statement) . . . . .				
19	Loans from shareholders . . . . .		280,000.		330,000.
20	Mortgages, notes, bonds payable in 1 year or more . . . . .				
21	Other liabilities (attach statement) . . . . .				
22	Capital stock . . . . .		1,000.		1,000.
23	Additional paid-in capital . . . . .		1,156,528.		1,156,528.
24	Retained earnings . . . . .		-1,149,686.		-1,259,905.
25	Adjustments to shareholders' equity (attach statement) . . . . .				
26	Less cost of treasury stock . . . . .	( )		( )	
27	Total liabilities and shareholders' equity . . . . .		287,842.		227,623.

**Schedule M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return**

Note: The corporation may be required to file Schedule M-3. See instructions.

1 Net income (loss) per books . . . . .	-110,219.	5 Income recorded on books this year not included on Schedule K, lines 1 through 10 (itemize):	
2 Income included on Schedule K, lines 1, 2, 3c, 4, 5a, 6, 7, 8a, 9, and 10, not recorded on books this year (itemize)		a Tax-exempt interest \$ _____	
3 Expenses recorded on books this year not included on Schedule K, lines 1 through 12 and 14p (itemize):		6 Deductions included on Schedule K, lines 1 through 12 and 14p, not charged against book income this year (itemize):	
a Depreciation \$ _____		a Depreciation \$ _____	
b Travel and entertainment \$ 120.	120.	7 Add lines 5 and 6 . . . . .	
4 Add lines 1 through 3 . . . . .	-110,099.	8 Income (loss) (Schedule K, line 18). Subtract line 7 from line 4 . . . . .	-110,099.

**Schedule M-2 Analysis of Accumulated Adjustments Account, Shareholders' Undistributed Taxable Income Previously Taxed, Accumulated Earnings and Profits, and Other Adjustments Account (see instructions)**

	(a) Accumulated adjustments account	(b) Shareholders' undistributed taxable income previously taxed	(c) Accumulated earnings and profits	(d) Other adjustments account
1 Balance at beginning of tax year . . . . .	-1,149,686.			
2 Ordinary income from page 1, line 21 . . . . .				
3 Other additions . . . . .				
4 Loss from page 1, line 21 . . . . .	( 110,099.)			
5 Other reductions MEALS AND ENTERTAINMENT .	( 120.)			( )
6 Combine lines 1 through 5 . . . . .	-1,259,905.			
7 Distributions . . . . .				
8 Balance at end of tax year. Subtract line 7 from line 6 . . . . .	-1,259,905.			

Form **1125-A**(Rev. November 2018)  
Department of the Treasury  
Internal Revenue Service**Cost of Goods Sold**

OMB No. 1545-0123

► Attach to Form 1120, 1120-C, 1120-F, 1120S, or 1065.  
► Go to [www.irs.gov/Form1125A](http://www.irs.gov/Form1125A) for the latest information.

Name	Employer identification number
<b>CATS ON THE BAY CORP</b>	
1 Inventory at beginning of year . . . . .	1 73,147
2 Purchases . . . . .	2 13,057
3 Cost of labor . . . . .	3
4 Additional section 263A costs (attach schedule) . . . . .	4
5 Other costs (attach schedule) . . . . . See Statement	5 274,269
6 Total. Add lines 1 through 5 . . . . .	6 360,473
7 Inventory at end of year . . . . .	7 89,631
8 Cost of goods sold. Subtract line 7 from line 6. Enter here and on Form 1120, page 1, line 2 or the appropriate line of your tax return. See Instructions . . . . .	8 270,842
9a Check all methods used for valuing closing inventory:	
(i) <input checked="" type="checkbox"/> Cost	
(ii) <input type="checkbox"/> Lower of cost or market	
(iii) <input type="checkbox"/> Other (Specify method used and attach explanation.) ►	
b Check if there was a writedown of subnormal goods . . . . .	► <input type="checkbox"/>
c Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970) . . . . .	► <input type="checkbox"/>
d If the LIFO inventory method was used for this tax year, enter amount of closing inventory computed under LIFO . . . . .	9d
e If property is produced or acquired for resale, do the rules of section 263A apply to the entity? See instructions . . . . .	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
f Was there any change in determining quantities, cost, or valuations between opening and closing inventory? If "Yes," attach explanation . . . . .	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

Section references are to the Internal Revenue Code unless otherwise noted.

**What's New**

**Small business taxpayers.** For tax years beginning after December 31, 2017, the following apply.

- A small business taxpayer (defined below), may use a method of accounting for inventories that either: (1) treats inventories as nonincidental materials and supplies, or (2) conforms to the taxpayer's financial accounting treatment of inventories.
- A small business taxpayer is not required to capitalize costs under section 263A.

**General Instructions****Purpose of Form**

Use Form 1125-A to calculate and deduct cost of goods sold for certain entities.

**Who Must File**

Filers of Form 1120, 1120-C, 1120-F, 1120S, or 1065, must complete and attach Form 1125-A if the applicable entity reports a deduction for cost of goods sold.

**Inventories**

Generally, inventories are required at the beginning and end of each tax year if the production, purchase, or sale of

merchandise is an income-producing factor. See Regulations section 1.471-1. If inventories are required, you generally must use an accrual method of accounting for sales and purchases of inventory items.

**Exception for certain taxpayers.** A small business taxpayer (defined below), can adopt or change its accounting method to account for inventories in the same manner as material and supplies that are non-incidental, or conform to its treatment of inventories in an applicable financial statement (as defined in section 451(b)(3)), or if it does not have an applicable financial statement, the method of accounting used in its books and records prepared in accordance with its accounting procedures. See section 471(c)(3).

A small business taxpayer claiming exemption from the requirement to keep inventories is changing its method of accounting for purposes of section 481. For additional guidance on this method of accounting, see Pub. 538, Accounting Periods and Methods. For guidance on changing to this method of accounting, see Form 3115 and the Instructions for Form 3115.

**Small business taxpayer.** A small business taxpayer is a taxpayer that (a) has average annual gross receipts of \$25 million or less (indexed for inflation) for the 3 prior tax years, and (b) is not a tax shelter (as defined in section 448(d)(3)). See Pub. 538.

**Uniform capitalization rules.** The uniform capitalization rules of section 263A generally require you to capitalize, or include in inventory, certain costs incurred in connection with the following.

- The production of real property and tangible personal property held in inventory or held for sale in the ordinary course of business.
- Real property or personal property (tangible and intangible) acquired for resale.
- The production of real property and tangible personal property for use in its trade or business or in an activity engaged in for profit.

A small business taxpayer (defined above) is not required to capitalize costs under section 263A. See section 263A(i).

See the discussion on section 263A uniform capitalization rules in the instructions for your tax return before completing Form 1125-A. Also see Regulations sections 1.263A-1 through 1.263A-3. See Regulations section 1.263A-4 for rules for property produced in a farming business.

671120

**Schedule K-1  
(Form 1120-S)**

**Department of the Treasury  
Internal Revenue Service**

2020

For calendar year 2020, or tax year

beginning / / 2020

ending [ / / ]

**Shareholder's Share of Income, Deductions,  
Credits, etc.** ► See separate instructions.

► See separate instructions.

## **Part I** Information About the Corporation

A Corporation's employer identification number	5a Ordinary dividends		
B Corporation's name, address, city, state, and ZIP code CATS ON THE BAY CORP  C/O 137 QUENTIN ROAD BROOKLYN NY 11223	5b Qualified dividends	14	Foreign transactions
C IRS Center where corporation filed return Kansas City, MO	6 Royalties		
D Shareholder's TIN	7 Net short-term capital gain (loss)		
E Shareholder's name, address, city, state, and ZIP code ELINA KHANUKOV  2935 W5TH STREET #15F BROOKLYN NY 11224	8a Net long-term capital gain (loss)		
F Current year allocation percentage . . . . . 100.00000 %	8b Collectibles (28%) gain (loss)		
G Shareholder's number of shares Beginning of tax year . . . . . 200 End of tax year . . . . . 200	8c Unrecaptured section 1250 gain		
H Loans from shareholder Beginning of tax year . . . . . \$ 280,000. End of tax year . . . . . \$ 330,000.	9 Net section 1231 gain (loss)	15 Alternative minimum tax (AMT) items A -2,914.	
	10 Other income (loss)		
	11 Section 179 deduction	16 Items affecting shareholder basis C 120.	
	12 Other deductions		
		17 Other information V * STMT	
		18 <input type="checkbox"/> More than one activity for at-risk purposes*	
		19 <input type="checkbox"/> More than one activity for passive activity purposes*	

**For Paperwork Reduction Act Notice, see the Instructions for Form 1120-S.**  
**BAA**

[www.irs.gov/Form1120S](http://www.irs.gov/Form1120S)

REV 05/19/21 PRO

Schedule K-1 (Form 1120-S) 2020

**Statement A—QBI Pass-through Entity Reporting**

<b>Corporation's name:</b> CATS ON THE BAY CORP	<b>Corporation's EIN:</b>			
<b>Shareholder's name:</b> ELINA KHANUKOV	<b>Shareholder's identifying no:</b>			
		1120S, Line 21		
		<input type="checkbox"/> PTP <input type="checkbox"/> Aggregated <input type="checkbox"/> SSTB	<input type="checkbox"/> PTP <input type="checkbox"/> Aggregated <input type="checkbox"/> SSTB	
<b>Shareholder's share of:</b>		<input type="checkbox"/> PTP <input type="checkbox"/> Aggregated <input type="checkbox"/> SSTB		
<b>QBI or qualified PTP items subject to shareholder-specific determinations:</b>				
<b>Ordinary business income (loss)</b> <b>Rental income (loss)</b> <b>Royalty income (loss)</b> <b>Section 1231 gain (loss)</b> <b>Other income (loss)</b> <b>Section 179 deduction</b> <b>Other deductions</b>	-110,099.			
	W-2 wages.	28,800.		
	UBIA of qualified property	876,270.		
	Section 199A dividends.			

**Statement A—QBI Pass-through Entity Reporting**

<b>Corporation's name:</b>	<b>Corporation's EIN:</b>			
<b>Shareholder's name:</b>	<b>Shareholder's identifying no:</b>			
		<input type="checkbox"/> PTP <input type="checkbox"/> Aggregated <input type="checkbox"/> SSTB	<input type="checkbox"/> PTP <input type="checkbox"/> Aggregated <input type="checkbox"/> SSTB	
<b>Shareholder's share of:</b>		<input type="checkbox"/> PTP <input type="checkbox"/> Aggregated <input type="checkbox"/> SSTB		
<b>QBI or qualified PTP items subject to shareholder-specific determinations:</b>				
<b>Ordinary business income (loss)</b> <b>Rental income (loss)</b> <b>Royalty income (loss)</b> <b>Section 1231 gain (loss)</b> <b>Other income (loss)</b> <b>Section 179 deduction</b> <b>Other deductions</b>				
	W-2 wages.			
	UBIA of qualified property			
	Section 199A dividends.			

Form 1125-E

(Rev. October 2016)

## **Compensation of Officers**

OMB No. 1545-0123

Department of the Treasury  
Internal Revenue Service

- Attach to Form 1120, 1120-C, 1120-F, 1120-REIT, 1120-RIC, or 1120S.
- Information about Form 1125-E and its separate Instructions is at [www.irs.gov/form1125e](http://www.irs.gov/form1125e).

Name

**Employer identification number**

CATS ON THE BAY CORP

**Note:** Complete Form 1126-E only if total receipts are \$500,000 or more. See Instructions for definition of total receipts.

Form **8879-S****IRS e-file Signature Authorization for Form 1120-S**

OMB No. 1545-0123

Department of the Treasury  
Internal Revenue Service

For calendar year 2020, or tax year beginning

, 2020, and ending

, 20

**2020**

Name of corporation

CATS ON THE BAY CORP

Employer identification number

**Part I Tax Return Information (Whole dollars only)**

1	Gross receipts or sales less returns and allowances (Form 1120-S, line 1c)	1	608,034.
2	Gross profit (Form 1120-S, line 3)	2	337,192.
3	Ordinary business income (loss) (Form 1120-S, line 21)	3	-110,099.
4	Net rental real estate income (loss) (Form 1120-S, Schedule K, line 2)	4	
5	Income (loss) reconciliation (Form 1120-S, Schedule K, line 18)	5	-110,099.

**Part II Declaration and Signature Authorization of Officer (Be sure to get a copy of the corporation's return)**

Under penalties of perjury, I declare that I am an officer of the above corporation and that I have examined a copy of the corporation's 2020 electronic income tax return and accompanying schedules and statements and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the amounts in Part I above are the amounts shown on the copy of the corporation's electronic income tax return. I consent to allow my electronic return originator (ERO), transmitter, or intermediate service provider to send the corporation's return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the corporation's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-800-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the corporation's electronic income tax return and, if applicable, the corporation's consent to electronic funds withdrawal.

Officer's PIN: check one box only

- I authorize YKAZ TAX SERVICES INC to enter my PIN as my signature  
 ERO firm name Don't enter all zeros  
 on the corporation's 2020 electronically filed income tax return.
- As an officer of the corporation, I will enter my PIN as my signature on the corporation's 2020 electronically filed income tax return.

Officer's signature ► \_\_\_\_\_ Date ► \_\_\_\_\_ Title ► PRESIDENT**Part III Certification and Authentication**

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN.

Don't enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2020 electronically filed income tax return for the corporation indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 3112, IRS e-File Application and Participation, and Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-File Providers for Business Returns.

ERO's signature ► \_\_\_\_\_ Date ► 06/24/2021

**ERO Must Retain This Form — See Instructions**  
**Don't Submit This Form to the IRS Unless Requested To Do So**

For Paperwork Reduction Act Notice, see Instructions.

BAA

REV 05/19/21 PRO

Form **8879-S (2020)**

Form 1120S

## 199A Statement A Summary

2020

QuickZoom to Other Copy \_\_\_\_\_

Page 1

Corporation's Name: CATS ON THE BAY CORP		Corporation's EIN:		
1120S, Line 21 <input type="checkbox"/> PTP <input type="checkbox"/> Aggregated <input type="checkbox"/> SSTB		<input type="checkbox"/> PTP <input type="checkbox"/> Aggregated <input type="checkbox"/> SSTB	<input type="checkbox"/> PTP <input type="checkbox"/> Aggregated <input type="checkbox"/> SSTB	
Shareholder's share of: QBI or qualified PTP items subject to shareholder-specific determinations:				
Ordinary business inc (loss) . . . . .		-110,099.		
Rental income (loss) . . . . .				
Royalty income (loss) . . . . .				
Section 1231 gain (loss) . . . . .				
Other income (loss) . . . . .				
Section 179 deduction . . . . .				
Other deductions . . . . .				
W-2 wages . . . . .		28,800.		
UBIA of qualified property . . . . .		876,270.		
Section 199A dividends . . . . .				

Corporation's Name: _____	Corporation's EIN: _____																																										
<input type="checkbox"/> PTP <input type="checkbox"/> Aggregated <input type="checkbox"/> SSTB																																											
<input type="checkbox"/> PTP <input type="checkbox"/> Aggregated <input type="checkbox"/> SSTB																																											
<input type="checkbox"/> PTP <input type="checkbox"/> Aggregated <input type="checkbox"/> SSTB																																											
<p><b>Shareholder's share of:</b></p> <p><b>QBI or qualified PTP items subject to shareholder-specific determinations:</b></p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 25%;">Ordinary business inc (loss) . . . . .</td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> </tr> <tr> <td>Rental income (loss) . . . . .</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Royalty income (loss) . . . . .</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Section 1231 gain (loss) . . . . .</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Other income (loss) . . . . .</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Section 179 deduction . . . . .</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Other deductions . . . . .</td> <td></td> <td></td> <td></td> </tr> <tr> <td>W-2 wages . . . . .</td> <td></td> <td></td> <td></td> </tr> <tr> <td>UBIA of qualified property . . . . .</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Section 199A dividends . . . . .</td> <td></td> <td></td> <td></td> </tr> </table>				Ordinary business inc (loss) . . . . .				Rental income (loss) . . . . .				Royalty income (loss) . . . . .				Section 1231 gain (loss) . . . . .				Other income (loss) . . . . .				Section 179 deduction . . . . .				Other deductions . . . . .				W-2 wages . . . . .				UBIA of qualified property . . . . .				Section 199A dividends . . . . .			
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Section 199A dividends . . . . .																																											

spsw9907.SCR 12/14/19

**Form 1120S  
Schedule L**

## **Other Assets**

2020

Name <u>CATS ON THE BAY CORP</u>	Employer ID Number	
<b>Other Current Assets:</b>	Beginning of tax year	End of tax year
<b>Total to Form 1120S, Schedule L, line 6 . . . . . ►</b>		
<b>Other Investments:</b>	Beginning of tax year	End of tax year
<b>Total to Form 1120S, Schedule L, line 9 . . . . . ►</b>		
<b>Other Assets:</b>	Beginning of tax year	End of tax year
RENT DEPOSIT	5,000.	5,000.
NATIONAL GRID DEPOSIT	1,740.	1,740.
CON EDISON DEPOSIT	10,000.	10,000.
<b>Total to Form 1120S, Schedule L, line 14 . . . . . ►</b>	<b>16,740.</b>	<b>16,740.</b>

**199A Worksheet by Activity**

► Keep for your records

**2020**

Corporation's name CATS ON THE BAY CORP	Corporation's EIN	
QuickZoom to 199A Summary . . . . ► _____		
Aggregation Code: _____	Trade or Business: _____ EIN: _____	
	Is this activity a qualified trade/business? . . . . . Specified Service Trade or Business? . . . . .	
QBI or qualified PTP items subject to shareholder-specific determinations:		
<b>1 a</b> Ordinary business income (loss) . . . . .	<b>1 a</b> -110,099.	<b>1 c</b> -110,099.
<b>b</b> Adjustments . . . . .	<b>b</b> _____	
<b>c</b> Adjusted ordinary business income (loss) . . . . .	<b>c</b> _____	
<b>2 a</b> Rental income (loss) . . . . .	<b>2 a</b> _____	<b>2 c</b> _____
<b>b</b> Adjustments . . . . .	<b>b</b> _____	
<b>c</b> Adjusted rental income (loss) . . . . .	<b>c</b> _____	
<b>3 a</b> Royalty income (loss) . . . . .	<b>3 a</b> _____	<b>3 c</b> _____
<b>b</b> Adjustments . . . . .	<b>b</b> _____	
<b>c</b> Adjusted royalty income (loss) . . . . .	<b>c</b> _____	
<b>4 a</b> Section 1231 gain (loss) . . . . .	<b>4 a</b> _____	<b>4 c</b> _____
<b>b</b> Adjustments . . . . .	<b>b</b> _____	
<b>c</b> Adjusted section 1231 gain (loss) . . . . .	<b>c</b> _____	
<b>5</b> Other income (loss) . . . . .	<b>5</b> _____	<b>5</b> _____
<b>6 a</b> Section 179 deduction . . . . .	<b>6 a</b> _____	
<b>b</b> Adjustments . . . . .	<b>b</b> _____	
<b>c</b> Adjusted section 179 deduction . . . . .	<b>c</b> _____	<b>6 c</b> _____
<b>7</b> Other deductions . . . . .	<b>7</b> _____	
<b>8 a</b> W-2 wages . . . . .	<b>8 a</b> 28,800.	
<b>b</b> Adjustments . . . . .	<b>b</b> _____	
<b>c</b> Adjusted W-2 Wages . . . . .	<b>c</b> _____	<b>8 c</b> 28,800.
<b>9 a</b> UBI of qualified property . . . . .	<b>9 a</b> 876,270.	
<b>b</b> Adjustments . . . . .	<b>b</b> _____	
<b>c</b> Adjusted UBI of qualified property . . . . .	<b>c</b> _____	<b>9 c</b> 876,270.

### **Section 179 Carryover Detail for this Activity**

<b>Section 179 Regular Tax</b>	<b>Section 179 QBI</b>
	0.
	0.
0.	0.

#### **Part II: 179 Deduction Allowed by Year and Category**

**Total 179 deduction allowed for this activity in current year . . .**

- A Amount allowed from 2020 . . . . .
  - B Amount allowed from before 2018 . . . . .
  - C Amount allowed from 2018 . . . . .
  - D Amount allowed from 2019 . . . . .

### **Part III: Total Carryforward to 2021 by Year and Category**

A	Carryforward from 2020 . . . . .
B	Carryforward from before 2018 . . . . .
C	Carryforward from 2018 . . . . .
D	Carryforward from 2019 . . . . .
	<b>Total carryforward to next year . . . . .</b>

Section 179 Regular Tax	Section 179 QBI
	0.
0.	0.
0.	0.

CATS ON THE BAY CORP

1

**Additional information from your 2020 US Form 1120S: Income Tax Return for S Corp****Form 1120S: S-Corporation Tax Return****Other Deductions****Continuation Statement**

Description	Amount
ACCOUNTING	3,380.
AUTOMOBILE AND TRUCK EXPENSE	6,173.
BANK CHARGES	6,898.
COMPUTER SERVICES AND SUPPLIES	7,284.
DELIVERY AND FREIGHT	2,150.
DUES AND SUBSCRIPTIONS	325.
INSURANCE	11,863.
LEGAL AND PROFESSIONAL	49,828.
MEALS (50%)	121.
OFFICE EXPENSE	4,692.
OUTSIDE SERVICES	151,220.
PARKING FEES AND TOLLS	117.
PERMITS AND FEES	2,805.
POSTAGE	294.
SECURITY	5,833.
SUPPLIES	34,828.
UNIFORMS	737.
UTILITIES	45,490.
ENTERTAINERS	13,101.
EXTERMINATOR	1,446.
MARKETING	588.
<b>Total</b>	<b>349,173.</b>

**SMART WORKSHEET FOR: Form 1120S: S-Corporation Tax Return****State Inc Taxes****Itemization Statement**

Description	Amount
NYS FRANCHISE FEE	1,000.
NYC CORP TAX	1,000.
<b>Total</b>	<b>2,000.</b>

**SMART WORKSHEET FOR: Form 1120S: S-Corporation Tax Return****Payroll Taxes****Itemization Statement**

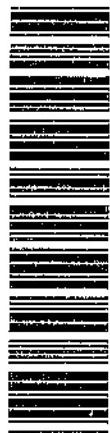
Description	Amount
SOCIAL SECURITY	1,786.
MEDICARE	418.
FUTA	168.
SUTA	886.
<b>Total</b>	<b>3,258.</b>

CATS ON THE BAY CORP

2

**Form 1125-A: Cost of Goods Sold****Other Costs Statement****Continuation Statement**

Other Cost	Other Amount
FOOD	221,443
RESTAURANT SUPPLIES	52,826
<b>Total</b>	<b>274,269</b>



<b>NYC -4S</b>		<b>GENERAL CORPORATION TAX RETURN</b>		<b>2020</b>
To be filed by S Corporations only. All C Corporations must file Form NYC-2, NYC-2B or NYC-2A				
For CALENDAR YEAR 2020 or FISCAL YEAR beginning _____ 2020 and ending _____				
Name <b>CATS ON THE BAY CORP</b> In Care Of _____		Name Change <input type="checkbox"/>	Taxpayer's Email Address: <b>INFO@YKAZCPAPC.COM</b>	
Address (number and street) <b>137 QUENTIN ROAD</b>		Address Change <input type="checkbox"/>	<b>EMPLOYER IDENTIFICATION NUMBER</b> _____ - _____ - _____	
City and State <b>BROOKLYN NY 11223</b>		Zip Code <b>11223</b>	Country (if not US)	
Business Telephone Number		Date business began in NYC	Date business ended in NYC	
BUSINESS CODE NUMBER AS PER FEDERAL RETURN _____ - _____ - _____				
<input type="checkbox"/> Final return - Check this box if you have ceased operations in NYC <input type="checkbox"/> Filing a 52- 53-week taxable year <input type="checkbox"/> Special short period return (See Instr.) <input type="checkbox"/> A pro-forma federal return is attached <input type="checkbox"/> Claim any 9/11/01-related federal tax benefits (see Instr.) <input type="checkbox"/> Enter 2-character special condition code, if applicable (see Instr.) <input type="checkbox"/> Amended return      If the purpose of the amended return is to report a federal or state change, check the appropriate box: <input type="checkbox"/> IRS change      Date of Final Determination _____-_____- <input type="checkbox"/> NYS change				
<b>Computation of Tax</b>		BEGIN WITH SCHEDULES B THROUGH E ON PAGE 2. TRANSFER APPLICABLE AMOUNTS TO SCHEDULE A. Payment Amount _____		
Amount being paid electronically with this return..... Schedule B, line 8)..... 1. -108,099   x .00885   1. 0 Schedule C, line 7) (see Instr.)..... 2a. -47,267   x .0015   2a. 500 Five Housing Corps. (see Instr.)..... 2b.   x .0004   2b. 500				
Enter: <b>BORO</b> <b>BLOCK</b> <b>LOT</b>				
Stockholders (from Schedule D, line 1)..... 3a. _____				
Instructions)..... 3b. _____				
Instructions) - NYC Gross Receipts: 608,034   4. 500 3b or 4, whichever is largest) ..... 5. 500				
Estimated tax for period following that covered by this return: Extension has been filed, enter amount from line 2 of Form NYC-EXT..... 6a. _____ Extension has not been filed and line 5 exceeds \$1,000, 5 (see instructions)..... 6b. 500 Payments (add lines 5 and 6a or 6b)..... 7. 500 Prepayments Schedule, line G) (see instructions)..... 8. 500				
less line 8)..... 9. _____				
3 less line 7)..... 10. _____				
(see instructions)..... 11a. _____				
(see instructions)..... 11b. _____				
Payment of estimated tax (attach Form NYC-222)..... 11c. 0				
1b and 11c..... 12. 0 line 10 less line 12)..... 13. 0				
e: (a) Refunded - <input type="checkbox"/> Direct deposit - fill out line 14c OR <input type="checkbox"/> Paper check ..... 14a. _____ (b) Credited to 2021 estimated tax ..... 14b. _____				
ACCOUNT TYPE Account Number _____ Checking <input type="checkbox"/> Savings <input type="checkbox"/>				
TAX DUE (see Instr.) ..... 15. _____				
Federal tax return (see Instr) ..... 16. 0				
les from federal return ..... 17. 608,034				
Federal return ..... 18. 227,623				

**CERTIFICATION OF AN ELECTED OFFICER OF THE CORPORATION**

**SIGN HERE** I hereby certify that this return, including any accompanying rider, is, to the best of my knowledge and belief, true, correct and complete. Firm's Email Address: **INFO@YKAZCPAPC.COM**  
I authorize the Dept. of Finance to discuss this return with the preparer listed below. (see instructions)...YES  Officer's signature: **TITLE: PRESIDENT** Date: **05-04-21** Preparer's Social Security Number or PTIN

Preparer's signature:		Preparer's printed name: ALEX ZOLOTUS	Check if self- employed: <input type="checkbox"/>	Date: 06-24-21
YKAZ TAX SERVICES INC 137 QUENTIN RD BROOKLYN NY 11223		Firm's Employer Identification Number		
▲ Firm's name (or yours, if self-employed)		▲ Address	▲ Zip Code	

**ATTACH COPY OF ALL PAGES OF YOUR FEDERAL TAX RETURN 1120S. SEE PAGE 2 FOR MAILING INSTRUCTIONS.**

ATTACHMENT TO PAGE ONE OF YOUR FEDERAL TAX RETURN IT-208. SEE PAGE 2 FOR MAILING INSTRUCTIONS.  
IRM 21410214.RDG

Form NYC-4S - 2020 NAME CATS ON THE BAY CORP EIN \_\_\_\_\_ Page 2

<b>SCHEDULE B Computation of NYC Taxable Net Income</b>		NYC-AT
1. Federal taxable income before net operating loss deduction and special deductions (see instructions).....	1.	-110,099
2. Interest on federal, state, municipal and other obligations not included in line 1 .....	2.	2,000
3a. NYS Franchise Tax and other income taxes, including MTA taxes, deducted on federal return (attach rider) (see instr.) 3a.	3a.	
3b. NYC General Corporation Tax deducted on federal return (see Instructions) .....	3b.	
4. ACRS depreciation and/or adjustment (attach Form NYC-399 and/or NYC-399Z) (see instructions).....	4.	
5. Total (sum of lines 1 through 4) .....	5.	-108,099
6a. New York City net operating loss deduction (see instructions).....	6a.	
6b. Depreciation and/or adjustment calculated under pre-ACRS or pre - 9/11/01 rules (attach Form NYC-399 and/or NYC-399Z) (see instr.) .... 6b.	6b.	
6c. NYC and NYS tax refunds included in Schedule B, line 1 (see instr.).... 6c.	6c.	
7. Total (sum of lines 6a through 6c) .....	7.	
8. Taxable net income (line 5 less line 7) (enter on page 1, Schedule A, line 1) (see instructions) .....	8.	-108,099

**SCHEDULE C Total Capital**

Basis used to determine average value in column C. Check one. (Attach detailed schedule)

<input checked="" type="checkbox"/> - Annually <input type="checkbox"/> - Semi-annually <input type="checkbox"/> - Quarterly	<input type="checkbox"/> - Monthly <input type="checkbox"/> - Weekly <input type="checkbox"/> - Daily	COLUMN A Beginning of Year	COLUMN B End of Year	COLUMN C Average Value
1. Total assets from federal return .....	1.	287,842	227,623	257,733
2. Real property and marketable securities included in line 1 ... 2.	2.			257,733
3. Subtract line 2 from line 1 .....	3.			257,733
4. Real property and marketable securities at fair market value ... 4.	4.			
5. Adjusted total assets (add lines 3 and 4) .....	5.			257,733
6. Total liabilities (see instructions) .....	6.	280,000	330,000	305,000
7. Total capital (column C, line 5 less column C, line 6) (enter on page 1, Schedule A, line 2a or 2b) (see Instr.) ..... 7.	7.			-47,267

**SCHEDULE D Certain Stockholders**

Include all stockholders owning in excess of 5% of taxpayer's issued capital stock who received any compensation, including commissions.

Name, Country and US Zip Code (Attach rider if necessary)	Social Security Number	Official Title	Salary & All Other Compensation Received from Corporation (If none, enter "0")

1. Total, including any amount on rider (enter on page 1, Schedule A, line 3a)..... 1.

**SCHEDULE E The following information must be entered for this return to be complete**

1. New York City principal business activity: RESTAURANT
2. Does the corporation have an interest in real property located in New York City? (see instructions)..... YES  NO
3. If "YES": (a) Attach a schedule of such property, including street address, borough, block and lot number.  
(b) Was a controlling economic interest in this corporation (*i.e., 50% or more of stock ownership*) transferred during the tax year?... YES  NO
4. Does the corporation have one or more qualified subchapter s subsidiaries (QSSS)?..... YES  NO
- If "YES" Attach a schedule showing the name, address and EIN, if any, of each QSSS and indicate whether the QSSS filed or was required to file a City business income tax return. See instructions.
5. Enter the number of Fed K1 returns attached: 1
6. Does this taxpayer pay rent greater than \$200,000 for any premises in NYC in the borough of Manhattan south of 96th Street for the purpose of carrying on any trade, business, profession, vocation or commercial activity?..... YES  NO
7. If "YES", were all required Commercial Rent Tax Returns filed?..... YES  NO

Please enter Employer Identification Number which was used on the Commercial Rent Tax Return:

<b>COMPOSITION OF PREPAYMENTS SCHEDULE</b>		
PREPAYMENTS CLAIMED ON SCHEDULE A, LINE 8	DATE	AMOUNT
A. Mandatory first installment paid with preceding year's tax.....		
B. Payment with Declaration, Form NYC-400 (1) .....		
C. Payment with Notice of Estimated Tax Due (2) .....		
D. Payment with Notice of Estimated Tax Due (3) .....		
E. Payment with extension, Form NYC-EXT.....	03-15-21	500
F. Overpayment from preceding year credited to this year .....		
G. TOTAL of A through F (enter on Schedule A, line 8) .....		500

<b>MAILING INSTRUCTIONS</b>		
ALL RETURNS EXCEPT REFUND RETURNS	REMITTANCES	RETURNS CLAIMING REFUNDS
NYC DEPARTMENT OF FINANCE GENERAL CORPORATION TAX P.O. BOX 5564 BINGHAMTON, NY 13902-5564	PAY ONLINE WITH FORM NYC-200V AT NYC.GOV/ESERVICES  OR  Mail Payment and Form NYC-200V ONLY to: NYC DEPARTMENT OF FINANCE P.O. BOX 3933 NEW YORK, NY 10008-3933	NYC DEPARTMENT OF FINANCE GENERAL CORPORATION TAX P.O. BOX 5563 BINGHAMTON, NY 13902-5563

The due date for the calendar year 2020 return is on or before March 15, 2021.

For fiscal years beginning in 2020, file on the 15th day of the third month after the close of fiscal year.


**NYC - ATT-S-CORP CALCULATION OF FEDERAL TAXABLE INCOME FOR S CORPORATIONS 2020**  
**ATTACH TO FORM NYC-1, NYC-3A, NYC-3L, NYC-4S OR NYC-4SEZ**

All federal Subchapter S Corporations must complete this schedule and include it when filing Form NYC-1, NYC-3A, NYC-3L, NYC-4S, or NYC-4SEZ. Amounts on Part I, Lines 1 through 8, 12 and 13 and Part II, Lines 15 through 18 are carried from your Federal form 1120S.

For CALENDAR YEAR 2020 or FISCAL YEAR beginning \_\_\_\_\_ and ending \_\_\_\_\_

Name as shown on NYC-1, NYC-3A/ATT, NYC-3L, NYC-4S or NYC-4SEZ

CATS ON THE BAY CORP

EMPLOYER IDENTIFICATION NUMBER

<u>  </u>				
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**PART I - ADDITIONS TO ORDINARY BUSINESS INCOME**

	From Federal Form 1120S		
1. Ordinary business income (loss).....	Schedule K, Line 1		1. <u>-110,099</u>
2. Net rental real estate income (loss) .....	Schedule K, Line 2		2. _____
3. Other net rental Income (loss) .....	Schedule K, Line 3c		3. _____
4a. Interest Income.....	Schedule K, Line 4		4a. _____
4b. Interest Expense Addback .....	See Instructions		4b. _____
5. Ordinary dividends .....	Schedule K, Line 5a		5. _____
6. Royalties .....	Schedule K, Line 6		6. _____
7. Net short-term capital gain (loss) .....	Schedule K, Line 7	7. _____	
8. Net long-term capital gain (loss) .....	Schedule K, Line 8a	8. _____	
9. Sum of lines 7 and 8 .....	See Instructions	9. _____	
10. Capital Loss Carryover .....	See Instructions	10. _____	
11. Net Capital Gain.....	See Instructions		11. _____
12. Net Section 1231 gain (loss) .....	Schedule K, Line 9		12. _____
13. Other income (loss).....	See Instructions		13. _____
<b>14. TOTAL ADDITIONS</b> (Sum of lines 1 through 6 plus lines 11 through 13)....			<b>14. <u>-110,099</u></b>

**PART II - DEDUCTIONS FROM ORDINARY BUSINESS INCOME**

Make applicable adjustments for C Corporation treatment of items 15 through 21

15. Section 179 deduction.....	Schedule K, Line 11		15. <u>0</u>
16. Contributions .....	Schedule K, Line 12a		16. <u>0</u>
17. Interest expense.....	See Instructions		17. _____
18. Section 59(e)(2) expenditures.....	Schedule K, Line 12c		18. _____
19. Other deductions .....	See Instructions		19. _____
20. Intentionally Omitted .....			20. _____
<b>21. TOTAL DEDUCTIONS</b> (Sum of lines 15 through 20)....			<b>21. <u>0</u></b>

**PART III - CALCULATION OF FEDERAL TAXABLE INCOME**

22. Federal Taxable Income .....	See Instructions		22. <u>-110,099</u>
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NYC  
579-GCT

## NEW YORK CITY DEPARTMENT OF FINANCE

Signature Authorization for  
E-Filled General Corporation Tax Return

2020

ELECTRONIC RETURN ORIGINATORS (ERO): DO NOT MAIL THIS FORM TO THE DEPARTMENT OF FINANCE. KEEP THIS FOR YOUR RECORDS.

LEGAL NAME OF CORPORATION:

CATS ON THE BAY CORP

EMAIL ADDRESS:

INFO@YKAZCPAPC.COM

EMPLOYER IDENTIFICATION NUMBER

TYPE OF RETURN:

 NYC-EXT NYC-EXT.1 NYC-4S NYC-400 (2021) NYC-3A NYC-3L NYC-4SEZ

## Financial Institution Information - must be included if electronic payment is authorized

AMOUNT OF AUTHORIZED DEBIT:

FINANCIAL INSTITUTION ROUTING NUMBER:

FINANCIAL INSTITUTION ACCOUNT NUMBER:

## Part A - Declaration and authorization of corporate officer for Forms NYC-3A, NYC-3L, NYC-4S, NYC-4SEZ, NYC-EXT, NYC-EXT.1 or NYC-400

Under penalty of perjury, I declare that I am an officer of the corporation authorized to act on behalf of the above-named corporation, and that I have examined the information on its 2020 New York City electronically filed corporation tax return, including any accompanying schedules, attachments, and statements or other report checked above, and to the best of my knowledge and belief, the electronically filed corporation tax return or other report is true, correct, and complete. The ERO has my consent to send the 2020 New York City electronically filed corporation tax return or other report checked above to New York City Department of Finance through the Internal Revenue Service. I authorize the ERO to enter my PIN as my signature on the 2020 New York City electronically filed corporation tax return or other report, or I will enter my PIN as my signature on the 2020 New York City electronically filed corporation tax return or other report. If I am paying the New York City corporation tax owed by electronic funds withdrawal, I authorize the New York City Department of Finance and its designated financial agents to initiate an electronic funds withdrawal from the financial institution account indicated on the corporation's 2020 New York City electronically filed corporation tax return or other report, and I authorize the financial institution to debit the amount from that account.

## Officer's PIN (mark an X in one box only)

 I authorize YKAZ TAX SERVICES INC

ERO FIRM NAME

to enter my PIN :

as my signature on the corporation's 2020 electronically filed corporation tax return or other report checked above.

As an authorized person of the corporation, I will enter my PIN as my signature on the corporation's 2020 electronically filed corporation tax return or other report checked above.

PRESIDENT

03-15-21

Official title

Date

Signature of authorized person

## Part B - Declaration of electronic return originator (ERO) and paid preparer

Under penalty of perjury, I declare that the information contained in the above-named corporation's 2020 New York City electronically filed corporation tax return or other report checked above is the information furnished to me by the corporation's authorized officer. If the corporate officer furnished me with a completed 2020 New York City paper corporation tax return or other report signed by a paid preparer, I declare that the information contained in the corporation's 2020 New York City electronically filed corporation tax return or report is identical to that contained in the paper return or report. If I am the paid preparer, under penalty of perjury I declare that I have examined this 2020 New York City electronically filed corporation tax return or other report, and, to the best of my knowledge and belief, the return or other report is true, correct, and complete. I have based this declaration on all information available to me.

ERO EFIN/PIN: Enter your six-digit EFIN followed by your five digit PIN: \_\_\_\_\_

ERO's Signature

YKAZ TAX SERVICES INC

03-15-21

Print Name

Date

Paid Preparer's Signature

ALEX ZOLOTUSKIY

03-15-21

Print Name

Date

**PURPOSE** - A completed Form NYC-579-GCT provides documentation that an ERO has been authorized to electronically file the General Corporation Tax return or other report. The officer of the corporation who is authorized to sign the corporation's returns may designate the ERO to electronically sign the return or other report by entering the officer's personal identification number (PIN). The form also authorizes payment of tax due on an electronically submitted return or report by an automatic clearing house (ACH) debit from a designated checking or savings account of the corporation. **You cannot revoke this authorization.**

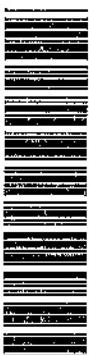
**GENERAL INSTRUCTIONS** - Part A must be completed by an officer of the corporation who is authorized to sign the corporation's return or report before the ERO transmits the electronically filed Form NYC-3A (Combined General Corporation Tax Return); NYC-3L (General Corporation Tax Return); NYC-4S (General Corporation Tax Return - short form); NYC-4SEZ (General Corporation Tax Return - EZ form); NYC-EXT (Application for 6-month Extension to File Business Income Tax Return); NYC-EXT.1 (Application for Additional Extension) or NYC-400 (Declaration of Estimated Tax by General Corporations).

EROs/paid preparers must complete Part B prior to transmitting electronically filed corporation tax returns or reports (Forms NYC-3A, NYC-3L, NYC-4S, NYC-4SEZ, NYC-EXT, NYC-EXT.1 or NYC-400). Both the paid preparer and the ERO are required to sign Part B. However, if an individual performs as both the paid preparer and the ERO, he or she is only required to sign as the paid preparer. It is not necessary to include the ERO signature in this case.

**Do not mail Form NYC-579-GCT to the Department of Finance.** The EROs/paid preparers must keep the completed Form NYC-579-GCT for three years from the due date of the return or report or the date the return or report was filed, whichever is later, and must present it to the Department of Finance upon request.



# APPLICATION FOR AUTOMATIC EXTENSION OF TIME TO FILE BUSINESS INCOME TAX RETURNS

**2020**


Final Return - Check this box if you have ceased operations in NYC.

PRINT OR TYPE **For CALENDAR YEAR 2020 or Fiscal Year beginning**

Name (If combined corporate filer, give name of reporting corporation)			Name Change <input type="checkbox"/>	2020 and ending	
CATS ON THE BAY CORP				EMPLOYER IDENTIFICATION NUMBER:	
In Care of				<input type="text"/>	
Unincorporated Business-Individuals Only <input type="checkbox"/>	First Name	Last Name	Name Change <input type="checkbox"/>	OR	
Business address (number and street)			Address Change <input type="checkbox"/>	SOCIAL SECURITY NUMBER: (FOR UNINCORPORATED BUSINESS-INDIVIDUALS ONLY)	
137 QUENTIN ROAD				<input type="text"/> <input type="text"/> <input type="text"/>	
City and State		Zip Code	Country (if not US)	BUSINESS CODE NUMBER AS PER FEDERAL RETURN:	
BROOKLYN NY		11223		<input type="text"/>	
Business Telephone Number		Email Address		<input type="checkbox"/> Enter 2-character special condition code, if applicable (see instructions)	
718-449-4876		INFO@YKAZCPAPC.COM			

**Tax Type**
**Corporation Tax**
**Unincorporated Business Tax (UBT)**

<input type="checkbox"/> Business C Corporations only	<input checked="" type="checkbox"/> General-Subchapter S Corporations and Qualified Subchapter S Subsidiaries only	<input type="checkbox"/> Banking Subchapter S Corporations only	<input type="checkbox"/> Partnership	<input type="checkbox"/> Individuals Single-Member LLCs, Estates or Trusts
NYC-2 NYC-2A NYC-2S	NYC-3L NYC-3A NYC-4S NYC-4SEZ	NYC-1 NYC-1A	NYC-204 NYC-204EZ	NYC-202 NYC-202S NYC-202EIN

Check the box if the organization is a corporation and is the common parent of a group that intends to file a combined return. If checked, attach a schedule, listing the name, address and Employer Identification Number (EIN) for each member covered by this application.

**Payment Information**

For payment amount, refer to the tax form for the tax that you will be filing after the extension period.  
Finance forms and instructions are available on line at [NYC.gov/finance](http://NYC.gov/finance).

A. Payment	Amount included with form. Make payable to: <i>NYC Department of Finance</i> .....	Payment Amount
		500
1. Current Year Estimated Tax .....	1.	500
2. If amount on line 1 exceeds \$1,000, enter 25% of line 1 <b>(For S Corporations only – UBT and C Corporations leave blank and see instructions)</b> .....	2.	
3. Total of lines 1 and 2.....	3.	500
4. Total payments and credits .....	4.	0
5. Balance due. Subtract line 4 from line 3 .....	5.	500

**CERTIFICATION OF TAXPAYER OR OF AN ELECTED OFFICER OF THE CORPORATION**

I hereby certify that this form, including any accompanying rider, is, to the best of my knowledge and belief, true, correct and complete.

PRESIDENT

Title (if an officer):

Date:

Signature:

31212057

REV 04/06/21 PRO 16

CATS ON THE BAY CORP

1

**Additional information from your 2020 New York City General S Corp Tax Return****NYC-4S: General Corporation Tax Return****Franchise Tax and Other Sch****Continuation Statement**

Description	Amount
OTHER STATE TAX	2,000
<b>Total</b>	<b>2,000</b>

**Form 1120-S****U.S. Income Tax Return for an S Corporation**

OMB No. 1545-0123

Department of the Treasury  
Internal Revenue Service

- Do not file this form unless the corporation has filed or is attaching Form 2553 to elect to be an S corporation.  
 ► Go to [www.irs.gov/Form1120S](http://www.irs.gov/Form1120S) for instructions and the latest information.

**2020**For calendar year 2020 or tax year beginning **, 2020, ending , 20**

A S election effective date <b>03/14/2013</b>	Name <b>CATS ON THE BAY CORP</b> Number, street, and room or suite no. If a P.O. box, see Instructions. <b>C/O 137 QUENTIN ROAD</b> City or town, state or province, country, and ZIP or foreign postal code <b>BROOKLYN NY 11223</b>	D Employer identification number <b> </b>
B Business activity code number (see instructions) <b> </b>	Type or Print <b> </b>	E Date incorporated <b>03/14/2013</b>
C Check if Sch. M-3 attached <input type="checkbox"/>		F Total assets (see instructions) <b>\$ 227,623.</b>

- G Is the corporation electing to be an S corporation beginning with this tax year?  Yes  No If "Yes," attach Form 2553 if not already filed  
 H Check if: (1)  Final return (2)  Name change (3)  Address change (4)  Amended return (5)  S election termination or revocation  
 I Enter the number of shareholders who were shareholders during any part of the tax year **1**  
 J Check if corporation: (1)  Aggregated activities for section 465 at-risk purposes (2)  Grouped activities for section 469 passive activity purposes

**Caution:** Include only trade or business income and expenses on lines 1a through 21. See the Instructions for more information.

<b>Income</b>	1a Gross receipts or sales . . . . .	1a <b>608,034.</b>	
	b Returns and allowances . . . . .	1b <b> </b>	
	c Balance. Subtract line 1b from line 1a . . . . .	1c <b>608,034.</b>	
	2 Cost of goods sold (attach Form 1125-A) . . . . .	2 <b>270,842.</b>	
	3 Gross profit. Subtract line 2 from line 1c . . . . .	3 <b>337,192.</b>	
	4 Net gain (loss) from Form 4797, line 17 (attach Form 4797) . . . . .	4 <b> </b>	
5 Other income (loss) (see Instructions—attach statement) . . . . .	5 <b> </b>		
<b>6 Total income (loss). Add lines 3 through 5</b> . . . . .	<b>6 337,192.</b>		
<b>Deductions (see instructions for limitations)</b>	7 Compensation of officers (see Instructions—attach Form 1125-E) . . . . .	7 <b>7,200.</b>	
	8 Salaries and wages (less employment credits) . . . . .	8 <b>21,600.</b>	
	9 Repairs and maintenance . . . . .	9 <b>5,573.</b>	
	10 Bad debts . . . . .	10 <b> </b>	
	11 Rents . . . . .	11 <b> </b>	
	12 Taxes and licenses . . . . .	12 <b>5,258.</b>	
	13 Interest (see Instructions) . . . . .	13 <b> </b>	
	14 Depreciation not claimed on Form 1125-A or elsewhere on return (attach Form 4562) . . . . .	14 <b>52,499.</b>	
	15 Depletion (Do not deduct oil and gas depletion.) . . . . .	15 <b> </b>	
	16 Advertising . . . . .	16 <b>5,988.</b>	
	17 Pension, profit-sharing, etc., plans . . . . .	17 <b> </b>	
	18 Employee benefit programs . . . . .	18 <b> </b>	
	19 Other deductions (attach statement) . . . . . See Statement	19 <b>349,173.</b>	
	<b>20 Total deductions. Add lines 7 through 19</b> . . . . .	<b>20 447,291.</b>	
	<b>21 Ordinary business income (loss). Subtract line 20 from line 6</b> . . . . .	<b>21 -110,099.</b>	
<b>Tax and Payments</b>	22a Excess net passive income or LIFO recapture tax (see instructions) . . . . .	22a <b> </b>	
	b Tax from Schedule D (Form 1120-S) . . . . .	22b <b> </b>	
	c Add lines 22a and 22b (see Instructions for additional taxes) . . . . .	22c <b> </b>	
	23a 2020 estimated tax payments and 2019 overpayment credited to 2020 . . . . .	23a <b> </b>	
	b Tax deposited with Form 7004 . . . . .	23b <b>0.</b>	
	c Credit for federal tax paid on fuels (attach Form 4136) . . . . .	23c <b> </b>	
	d Reserved for future use . . . . .	23d <b> </b>	
	e Add lines 23a through 23d . . . . .	23e <b>0.</b>	
	24 Estimated tax penalty (see Instructions). Check if Form 2220 is attached . . . . .	24 <b> </b>	
	25 Amount owed. If line 23e is smaller than the total of lines 22c and 24, enter amount owed . . . . .	25 <b>0.</b>	
26 Overpayment. If line 23e is larger than the total of lines 22c and 24, enter amount overpaid . . . . .	26 <b> </b>		
27 Enter amount from line 26: Credited to 2021 estimated tax ►	<b>Refunded ►</b>		

**Sign Here**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer Date Title

May the IRS discuss this return with the preparer shown below?  
See instructions.  Yes  No

Paid Preparer Use Only	Print/Type preparer's name <b>Alex Zolotuskiy</b>	Preparer's signature <b>Alex Zolotuskiy</b>	Date <b>06/24/2021</b>	Check <input type="checkbox"/> if self-employed	PTIN <b> </b>
	Firm's name <b>YKAZ TAX SERVICES INC</b>	Firm's EIN ►			
	Firm's address ► <b>137 QUENTIN RD BROOKLYN NY 11223</b>	Phone no. <b>(718) 449-4816</b>			

**Schedule B Other Information (see instructions)**

1 Check accounting method:	a <input type="checkbox"/> Cash	b <input type="checkbox"/> Accrual	c <input checked="" type="checkbox"/> Other (specify) ► HYBRID	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
2 See the Instructions and enter the:	a Business activity ► RESTAURANT			b Product or service ► RESTAURANT	
3 At any time during the tax year, was any shareholder of the corporation a disregarded entity, a trust, an estate, or a nominee or similar person? If "Yes," attach Schedule B-1, Information on Certain Shareholders of an S Corporation.	<input checked="" type="checkbox"/>				
4 At the end of the tax year, did the corporation:					
a Own directly 20% or more, or own, directly or indirectly, 50% or more of the total stock issued and outstanding of any foreign or domestic corporation? For rules of constructive ownership, see Instructions. If "Yes," complete (i) through (v) below	<input checked="" type="checkbox"/>				
(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation	(iv) Percentage of Stock Owned	(v) If Percentage in (iv) Is 100%, Enter the Date (if any) a Qualified Subchapter S Subsidiary Election Was Made	
b Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see Instructions. If "Yes," complete (i) through (v) below	<input checked="" type="checkbox"/>				
(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Type of Entity	(iv) Country of Organization	(v) Maximum Percentage Owned in Profit, Loss, or Capital	
5a At the end of the tax year, did the corporation have any outstanding shares of restricted stock? If "Yes," complete lines (i) and (ii) below.	<input checked="" type="checkbox"/>				
(i) Total shares of restricted stock	► <input type="checkbox"/>				
(ii) Total shares of non-restricted stock	► <input type="checkbox"/>				
b At the end of the tax year, did the corporation have any outstanding stock options, warrants, or similar instruments? If "Yes," complete lines (i) and (ii) below.	<input checked="" type="checkbox"/>				
(i) Total shares of stock outstanding at the end of the tax year	► <input type="checkbox"/>				
(ii) Total shares of stock outstanding if all instruments were exercised	► <input type="checkbox"/>				
6 Has this corporation filed, or is it required to file, Form 8918, Material Advisor Disclosure Statement, to provide information on any reportable transaction?	<input checked="" type="checkbox"/>				
7 Check this box if the corporation issued publicly offered debt instruments with original issue discount If checked, the corporation may have to file Form 8281, Information Return for Publicly Offered Original Issue Discount Instruments.	<input type="checkbox"/>				
8 If the corporation (a) was a C corporation before it elected to be an S corporation or the corporation acquired an asset with a basis determined by reference to the basis of the asset (or the basis of any other property) in the hands of a C corporation, and (b) has net unrealized built-in gain in excess of the net recognized built-in gain from prior years, enter the net unrealized built-in gain reduced by net recognized built-in gain from prior years. See instructions.	► \$ <input type="text"/>				
9 Did the corporation have an election under section 163(j) for any real property trade or business or any farming business in effect during the tax year? See Instructions	<input checked="" type="checkbox"/>				
10 Does the corporation satisfy one or more of the following? See Instructions	<input checked="" type="checkbox"/>				
a The corporation owns a pass-through entity with current, or prior year carryover, excess business interest expense.	<input type="checkbox"/>				
b The corporation's aggregate average annual gross receipts (determined under section 448(c)) for the 3 tax years preceding the current tax year are more than \$26 million and the corporation has business interest expense.	<input type="checkbox"/>				
c The corporation is a tax shelter and the corporation has business interest expense. If "Yes," complete and attach Form 8990.	<input type="checkbox"/>				
11 Does the corporation satisfy both of the following conditions?	<input type="checkbox"/>				
a The corporation's total receipts (see instructions) for the tax year were less than \$250,000.	<input type="checkbox"/>				
b The corporation's total assets at the end of the tax year were less than \$250,000. If "Yes," the corporation is not required to complete Schedules L and M-1.	<input type="checkbox"/>				

<b>Schedule B Other Information (see instructions) (continued)</b>		<b>Yes</b>	<b>No</b>
12	During the tax year, did the corporation have any non-shareholder debt that was canceled, was forgiven, or had the terms modified so as to reduce the principal amount of the debt? If "Yes," enter the amount of principal reduction ► \$		X
13	During the tax year, was a qualified subchapter S subsidiary election terminated or revoked? If "Yes," see instructions.		X
14a	Did the corporation make any payments in 2020 that would require it to file Form(s) 1099? b If "Yes," did the corporation file or will it file required Form(s) 1099?		X
15	Is the corporation attaching Form 8996 to certify as a Qualified Opportunity Fund? If "Yes," enter the amount from Form 8996, line 15 ► \$		X
<b>Schedule K Shareholders' Pro Rata Share Items</b>		<b>Total amount</b>	
Income (Loss)	1 Ordinary business income (loss) (page 1, line 21)	1	-110,099.
	2 Net rental real estate income (loss) (attach Form 8825)	2	
	3a Other gross rental income (loss) b Expenses from other rental activities (attach statement)	3a 3b	
	c Other net rental income (loss). Subtract line 3b from line 3a	3c	
	4 Interest Income	4	
	5 Dividends: a Ordinary dividends b Qualified dividends	5a 5b	
	6 Royalties	6	
	7 Net short-term capital gain (loss) (attach Schedule D (Form 1120-S))	7	
	8a Net long-term capital gain (loss) (attach Schedule D (Form 1120-S)) b Collectibles (28%) gain (loss) c Unrecaptured section 1250 gain (attach statement)	8a 8b 8c	
	9 Net section 1231 gain (loss) (attach Form 4797)	9	
10 Other income (loss) (see instructions) Type ►	10		
Deductions	11 Section 179 deduction (attach Form 4562)	11	
	12a Charitable contributions b Investment interest expense	12a 12b	
	c Section 59(e)(2) expenditures	12c	
	d Other deductions (see Instructions)	12d	
	13a Low-income housing credit (section 42(l)(5)) b Low-income housing credit (other) c Qualified rehabilitation expenditures (rental real estate) (attach Form 3468, if applicable) d Other rental real estate credits (see Instructions) Type ► e Other rental credits (see instructions) Type ► f Biofuel producer credit (attach Form 6478) g Other credits (see instructions) Type ►	13a 13b 13c 13d 13e 13f 13g	
Credits	14a Name of country or U.S. possession ► b Gross income from all sources c Gross income sourced at shareholder level Foreign gross income sourced at corporate level d Reserved for future use e Foreign branch category f Passive category g General category h Other (attach statement) Deductions allocated and apportioned at shareholder level i Interest expense j Other Deductions allocated and apportioned at corporate level to foreign source income k Reserved for future use l Foreign branch category m Passive category n General category o Other (attach statement) Other information p Total foreign taxes (check one): <input type="checkbox"/> Paid <input type="checkbox"/> Accrued ► q Reduction in taxes available for credit (attach statement) r Other foreign tax information (attach statement)	14b 14c 14d 14e 14f 14g 14h 14i 14j 14k 14l 14m 14n 14o 14p 14q	
	Foreign Transactions		

<b>Schedule K Shareholders' Pro Rata Share Items (continued)</b>		<b>Total amount</b>
<b>Alternative Minimum Tax (AMT) Items</b>	15a Post-1986 depreciation adjustment . . . . .	15a -2,914.
	b Adjusted gain or loss . . . . .	15b
	c Depletion (other than oil and gas) . . . . .	15c
	d Oil, gas, and geothermal properties—gross income . . . . .	15d
	e Oil, gas, and geothermal properties—deductions . . . . .	15e
	f Other AMT items (attach statement) . . . . .	15f
<b>Items Affecting Shareholder Basis</b>	16a Tax-exempt interest income . . . . .	16a
	b Other tax-exempt income . . . . .	16b
	c Nondeductible expenses . . . . .	16c 120.
	d Distributions (attach statement if required) (see Instructions) . . . . .	16d
	e Repayment of loans from shareholders . . . . .	16e
<b>Other Information</b>	17a Investment income . . . . .	17a
	b Investment expenses . . . . .	17b
	c Dividend distributions paid from accumulated earnings and profits . . . . .	17c
	d Other items and amounts (attach statement) ** SEC 199A INFO: SEE STMT A	
<b>Reconciliation</b>	<b>18 Income (loss) reconciliation. Combine the amounts on lines 1 through 10 in the far right column. From the result, subtract the sum of the amounts on lines 11 through 12d and 14p .</b>	<b>18 -110,099.</b>

<b>Schedule L Balance Sheets per Books</b>		<b>Beginning of tax year</b>	<b>End of tax year</b>		
		(a)	(b)	(c)	(d)
<b>Assets</b>					
1 Cash . . . . .			24,985.		781.
2a Trade notes and accounts receivable . . . . .					
b Less allowance for bad debts . . . . .		( )		( )	
3 Inventories . . . . .			73,147.		89,631.
4 U.S. government obligations . . . . .					
5 Tax-exempt securities (see Instructions) . . . . .					
6 Other current assets (attach statement) . . . . .					
7 Loans to shareholders . . . . .					
8 Mortgage and real estate loans . . . . .					
9 Other investments (attach statement) . . . . .					
10a Buildings and other depreciable assets . . . . .		876,270.		876,270.	
b Less accumulated depreciation . . . . .		( 703,300.)	172,970.	( 755,799.)	120,471.
11a Depletable assets . . . . .					
b Less accumulated depletion . . . . .		( )		( )	
12 Land (net of any amortization) . . . . .					
13a Intangible assets (amortizable only) . . . . .					
b Less accumulated amortization . . . . .		( )		( )	
14 Other assets (attach statement) Lp 14. St .			16,740.		16,740.
15 Total assets . . . . .			287,842.		227,623.
<b>Liabilities and Shareholders' Equity</b>					
16 Accounts payable . . . . .					
17 Mortgages, notes, bonds payable in less than 1 year . . . . .					
18 Other current liabilities (attach statement) . . . . .					
19 Loans from shareholders . . . . .			280,000.		330,000.
20 Mortgages, notes, bonds payable in 1 year or more . . . . .					
21 Other liabilities (attach statement) . . . . .					
22 Capital stock . . . . .			1,000.		1,000.
23 Additional paid-in capital . . . . .			1,156,528.		1,156,528.
24 Retained earnings . . . . .			-1,149,686.		-1,259,905.
25 Adjustments to shareholders' equity (attach statement) . . . . .					
26 Less cost of treasury stock . . . . .			( )		( )
27 Total liabilities and shareholders' equity . . . . .			287,842.		227,623.

**Schedule M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return**

Note: The corporation may be required to file Schedule M-3. See Instructions.

1 Net income (loss) per books . . . . .	-110,219.	5 Income recorded on books this year not included on Schedule K, lines 1 through 10 (itemize):	
2 Income included on Schedule K, lines 1, 2, 3c, 4, 5a, 6, 7, 8a, 9, and 10, not recorded on books this year (itemize) . . . . .		a Tax-exempt interest \$ _____	
3 Expenses recorded on books this year not included on Schedule K, lines 1 through 12 and 14p (itemize):		6 Deductions included on Schedule K, lines 1 through 12 and 14p, not charged against book income this year (itemize):	
a Depreciation \$ _____		a Depreciation \$ _____	
b Travel and entertainment \$ 120 .	120.	7 Add lines 5 and 6 . . . . .	
4 Add lines 1 through 3 . . . . .	-110,099.	8 Income (loss) (Schedule K, line 18). Subtract line 7 from line 4 . . . . .	-110,099.

**Schedule M-2 Analysis of Accumulated Adjustments Account, Shareholders' Undistributed Taxable Income Previously Taxed, Accumulated Earnings and Profits, and Other Adjustments Account (see instructions)**

	(a) Accumulated adjustments account	(b) Shareholders' undistributed taxable income previously taxed	(c) Accumulated earnings and profits	(d) Other adjustments account
1 Balance at beginning of tax year . . . . .	-1,149,686.			
2 Ordinary Income from page 1, line 21 . . . . .				
3 Other additions . . . . .				
4 Loss from page 1, line 21 . . . . .	( 110,099.)			
5 Other reductions MEALS AND ENTERTAINMENT .	( 120.)			( )
6 Combine lines 1 through 5 . . . . .	-1,259,905.			
7 Distributions . . . . .				
8 Balance at end of tax year. Subtract line 7 from line 6 . . . . .	-1,259,905.			

**Form 1125-A**(Rev. November 2018)  
Department of the Treasury  
Internal Revenue Service**Cost of Goods Sold**

OMB No. 1545-0123

► Attach to Form 1120, 1120-C, 1120-F, 1120S, or 1065.  
► Go to [www.irs.gov/Form1125A](http://www.irs.gov/Form1125A) for the latest information.

Name

CATS ON THE BAY CORP

1	Inventory at beginning of year	
2	Purchases	
3	Cost of labor	
4	Additional section 263A costs (attach schedule)	
5	Other costs (attach schedule)	See Statement
6	Total, Add lines 1 through 5	
7	Inventory at end of year	
8	<b>Cost of goods sold.</b> Subtract line 7 from line 6. Enter here and on Form 1120, page 1, line 2 or the appropriate line of your tax return. See Instructions	

Employer identification number	
1	73,147
2	13,057
3	
4	
5	274,269
6	360,473
7	89,631
8	270,842

9a Check all methods used for valuing closing inventory:

- (i)  Cost
- (ii)  Lower of cost or market
- (iii)  Other (Specify method used and attach explanation.) ►

- b Check if there was a writedown of subnormal goods ►
- c Check if the LIFO Inventory method was adopted this tax year for any goods (If checked, attach Form 970) ►
- d If the LIFO Inventory method was used for this tax year, enter amount of closing inventory computed under LIFO
- e If property is produced or acquired for resale, do the rules of section 263A apply to the entity? See Instructions  Yes  No
- f Was there any change in determining quantities, cost, or valuations between opening and closing inventory? If "Yes," attach explanation  Yes  No

9d

Section references are to the Internal Revenue Code unless otherwise noted.

**What's New****Small business taxpayers.** For tax years beginning after December 31, 2017, the following apply.

- A small business taxpayer (defined below), may use a method of accounting for inventories that either: (1) treats inventories as nonincidental materials and supplies, or (2) conforms to the taxpayer's financial accounting treatment of inventories.
- A small business taxpayer is not required to capitalize costs under section 263A.

**General Instructions****Purpose of Form**

Use Form 1125-A to calculate and deduct cost of goods sold for certain entities.

**Who Must File**

Filers of Form 1120, 1120-C, 1120-F, 1120S, or 1065, must complete and attach Form 1125-A if the applicable entity reports a deduction for cost of goods sold.

**Inventories**

Generally, inventories are required at the beginning and end of each tax year if the production, purchase, or sale of

merchandise is an income-producing factor. See Regulations section 1.471-1. If inventories are required, you generally must use an accrual method of accounting for sales and purchases of inventory items.

**Exception for certain taxpayers.** A small business taxpayer (defined below), can adopt or change its accounting method to account for inventories in the same manner as material and supplies that are non-incidental, or conform to its treatment of inventories in an applicable financial statement (as defined in section 451(b)(3)), or if it does not have an applicable financial statement, the method of accounting used in its books and records prepared in accordance with its accounting procedures. See section 471(c)(3).

A small business taxpayer claiming exemption from the requirement to keep inventories is changing its method of accounting for purposes of section 481. For additional guidance on this method of accounting, see Pub. 538, Accounting Periods and Methods. For guidance on changing to this method of accounting, see Form 3115 and the Instructions for Form 3115.

**Small business taxpayer.** A small business taxpayer is a taxpayer that (a) has average annual gross receipts of \$25 million or less (indexed for inflation) for the 3 prior tax years, and (b) is not a tax shelter (as defined in section 448(d)(3)). See Pub. 538.

**Uniform capitalization rules.** The uniform capitalization rules of section 263A generally require you to capitalize, or include in inventory, certain costs incurred in connection with the following.

- The production of real property and tangible personal property held in inventory or held for sale in the ordinary course of business.
- Real property or personal property (tangible and intangible) acquired for resale.
- The production of real property and tangible personal property for use in its trade or business or in an activity engaged in for profit.

A small business taxpayer (defined above) is not required to capitalize costs under section 263A. See section 263A(l).

See the discussion on section 263A uniform capitalization rules in the instructions for your tax return before completing Form 1125-A. Also see Regulations sections 1.263A-1 through 1.263A-3. See Regulations section 1.263A-4 for rules for property produced in a farming business.

671120

**Schedule K-1  
(Form 1120-S)**

Department of the Treasury  
Internal Revenue Service

2020

For calendar year 2020, or tax year

beginning / / 2020 ending / /

**Shareholder's Share of Income, Deductions,  
Credits, etc.** ► See separate instructions.

► See separate instructions.

## **Part I Information About the Corporation**

A Corporation's employer identification number	5a Ordinary dividends		
B Corporation's name, address, city, state, and ZIP code CATS ON THE BAY CORP  C/O 137 QUENTIN ROAD BROOKLYN NY 11223	5b Qualified dividends	14	Foreign transactions
C IRS Center where corporation filed return Kansas City, MO 64999-0013	6 Royalties		
<b>Part II Information About the Shareholder</b>			
D Shareholder's identifying number	7 Net short-term capital gain (loss)		
E Shareholder's name, address, city, state, and ZIP code ELINA KHANUKOV  2935 W5TH STREET #15F BROOKLYN NY 11224	8a Net long-term capital gain (loss)		
F Current year allocation percentage . . . . . 100.00000 %	8b Collectibles (28%) gain (loss)		
G Shareholder's number of shares Beginning of tax year . . . . . 200 End of tax year . . . . . 200	8c Unrecaptured section 1250 gain		
H Loans from shareholder Beginning of tax year . . . . . \$ 280,000. End of tax year . . . . . \$ 330,000.	9 Net section 1231 gain (loss)		
	10 Other income (loss)	15 Alternative minimum tax (AMT) items A -2,914.	
	11 Section 179 deduction	16 Items affecting shareholder basis C 120.	
	12 Other deductions		
		17 Other Information V * STMT	
	18 <input type="checkbox"/> More than one activity for at-risk purposes*		
	19 <input type="checkbox"/> More than one activity for passive activity purposes*		

For  
By

**Statement A—QBI Pass-through Entity Reporting**

<b>Corporation's name:</b> CATS ON THE BAY CORP	<b>Corporation's EIN:</b>		
<b>Shareholder's name:</b> ELTNA KHANUKOV	<b>Shareholder's Identifying no:</b>		
		1120S, Line 21	
		<input type="checkbox"/> PTP <input type="checkbox"/> Aggregated <input type="checkbox"/> SSTB	<input type="checkbox"/> PTP <input type="checkbox"/> Aggregated <input type="checkbox"/> SSTB
<b>Shareholder's share of:</b>		<input type="checkbox"/> PTP <input type="checkbox"/> Aggregated <input type="checkbox"/> SSTB	
<b>QBI or qualified PTP items subject to shareholder-specific determinations:</b>			
	Ordinary business income (loss) .....	-110,099.	
	Rental income (loss) .....		
	Royalty income (loss) .....		
	Section 1231 gain (loss) .....		
	Other income (loss) .....		
	Section 179 deduction .....		
	Other deductions .....		
<b>W-2 wages</b> .....	28,800.		
<b>UBIA of qualified property</b> .....	876,270.		
<b>Section 199A dividends</b> .....			

**Statement A—QBI Pass-through Entity Reporting**

<b>Corporation's name:</b>	<b>Corporation's EIN:</b>		
<b>Shareholder's name:</b>	<b>Shareholder's identifying no:</b>		
		<input type="checkbox"/> PTP <input type="checkbox"/> Aggregated <input type="checkbox"/> SSTB	<input type="checkbox"/> PTP <input type="checkbox"/> Aggregated <input type="checkbox"/> SSTB
<b>Shareholder's share of:</b>		<input type="checkbox"/> PTP <input type="checkbox"/> Aggregated <input type="checkbox"/> SSTB	
<b>QBI or qualified PTP items subject to shareholder-specific determinations:</b>			
	Ordinary business income (loss) .....		
	Rental income (loss) .....		
	Royalty income (loss) .....		
	Section 1231 gain (loss) .....		
	Other income (loss) .....		
	Section 179 deduction .....		
	Other deductions .....		
<b>W-2 wages</b> .....			
<b>UBIA of qualified property</b> .....			
<b>Section 199A dividends</b> .....			

Form 1125-E

(Rev. October 2016)

## **Compensation of Officers**

Department of the Treasury  
Internal Revenue Service

- Attach to Form 1120, 1120-C, 1120-F, 1120-REIT, 1120-RIC, or 1120S.
- Information about Form 1125-E and its separate instructions is at [www.irs.gov/form1125e](http://www.irs.gov/form1125e).

OMB No. 1545-0123

Name

CATS ON THE BAY CORP

**Employer identification number**

**Note:** Complete Form 1125-E only if total receipts are \$500,000 or more. See Instructions for definition of total receipts.

**For Paperwork Reduction Act Notice, see separate Instructions. BAA**

REV 05/19/21 PRO Form 1125-E (Rev. 10-2016)

Form **8879-S****IRS e-file Signature Authorization for Form 1120-S**

OMB No. 1545-0123

Department of the Treasury  
Internal Revenue ServiceFor calendar year 2020, or tax year beginning \_\_\_\_\_, 20\_\_\_\_\_, and ending \_\_\_\_\_, 20\_\_\_\_\_.  
**2020**

Name of corporation

CATS ON THE BAY CORP

Employer identification number

**Part I Tax Return Information (Whole dollars only)**

1	Gross receipts or sales less returns and allowances (Form 1120-S, line 1c) . . . . .	<b>1</b>	608,034.
2	Gross profit (Form 1120-S, line 3) . . . . .	<b>2</b>	337,192.
3	Ordinary business income (loss) (Form 1120-S, line 21) . . . . .	<b>3</b>	-110,099.
4	Net rental real estate income (loss) (Form 1120-S, Schedule K, line 2) . . . . .	<b>4</b>	
5	Income (loss) reconciliation (Form 1120-S, Schedule K, line 18) . . . . .	<b>5</b>	-110,099.

**Part II Declaration and Signature Authorization of Officer (Be sure to get a copy of the corporation's return)**

Under penalties of perjury, I declare that I am an officer of the above corporation and that I have examined a copy of the corporation's 2020 electronic income tax return and accompanying schedules and statements and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the amounts in Part I above are the amounts shown on the copy of the corporation's electronic income tax return. I consent to allow my electronic return originator (ERO), transmitter, or intermediate service provider to send the corporation's return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the corporation's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the corporation's electronic income tax return and, if applicable, the corporation's consent to electronic funds withdrawal.

**Officer's PIN: check one box only**

- I authorize YKAZ TAX SERVICES INC to enter my PIN  is my signature  
ERO firm name  Don't enter all zeros
- on the corporation's 2020 electronically filed income tax return.
- As an officer of the corporation, I will enter my PIN as my signature on the corporation's 2020 electronically filed income tax return.

Officer's signature ► \_\_\_\_\_ Date ► \_\_\_\_\_ Title ► PRESIDENT

**Part III Certification and Authentication****ERO's EFIN/PIN.** Enter your six-digit EFIN followed by your five-digit self-selected PIN.

Don't enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2020 electronically filed income tax return for the corporation indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 3112, IRS e-File Application and Participation, and Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-File Providers for Business Returns.

ERO's signature ► \_\_\_\_\_ Date ► 06/24/2021

**ERO Must Retain This Form — See Instructions**  
**Don't Submit This Form to the IRS Unless Requested To Do So**

For Paperwork Reduction Act Notice, see instructions.

BAA

REV 05/18/21 PRO

Form **8879-S** (2020)

Form 1120S

## 199A Statement A Summary

2020

QuickZoom to Other Copy \_\_\_\_\_

Page 1

Corporation's Name: CATS ON THE BAY CORP		Corporation's EIN:																																									
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td style="padding: 2px;">1120S, Line 21</td><td style="padding: 2px;"></td><td style="padding: 2px;"></td></tr> <tr><td style="padding: 2px;"><input type="checkbox"/> PTP</td><td style="padding: 2px;"><input type="checkbox"/> PTP</td><td style="padding: 2px;"><input type="checkbox"/> PTP</td></tr> <tr><td style="padding: 2px;"><input type="checkbox"/> Aggregated</td><td style="padding: 2px;"><input type="checkbox"/> Aggregated</td><td style="padding: 2px;"><input type="checkbox"/> Aggregated</td></tr> <tr><td style="padding: 2px;"><input type="checkbox"/> SSTB</td><td style="padding: 2px;"><input type="checkbox"/> SSTB</td><td style="padding: 2px;"><input type="checkbox"/> SSTB</td></tr> </table>				1120S, Line 21			<input type="checkbox"/> PTP	<input type="checkbox"/> PTP	<input type="checkbox"/> PTP	<input type="checkbox"/> Aggregated	<input type="checkbox"/> Aggregated	<input type="checkbox"/> Aggregated	<input type="checkbox"/> SSTB	<input type="checkbox"/> SSTB	<input type="checkbox"/> SSTB																												
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Corporation's Name: _____	Corporation's EIN: _____																																								
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spsw9907.SCR 12/14/19

**Form 1120S  
Schedule L**

## **Other Assets**

2020

Name CATS ON THE BAY CORP	Employer ID Number	
<b>Other Current Assets:</b>	Beginning of tax year	End of tax year
<b>Total to Form 1120S, Schedule L, line 6 . . . . . ►</b>		
<b>Other Investments:</b>	Beginning of tax year	End of tax year
<b>Total to Form 1120S, Schedule L, line 9 . . . . . ►</b>		
<b>Other Assets:</b>	Beginning of tax year	End of tax year
RENT DEPOSIT	5,000.	5,000.
NATIONAL GRID DEPOSIT	1,740.	1,740.
CON EDISON DEPOSIT	10,000.	10,000.
<b>Total to Form 1120S, Schedule L, line 14 . . . . . ►</b>	16,740.	16,740.

**199A Worksheet by Activity****2020**

► Keep for your records

Corporation's name CATS ON THE BAY CORP.	Corporation's EIN	
QuickZoom to 199A Summary . . . . ►		
Aggregation Code: _____	Trade or Business: <u>1120S, Line 21</u> EIN: _____	
	Is this activity a qualified trade/business? . . . . . <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Specified Service Trade or Business? . . . . . <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
QBI or qualified PTP items subject to shareholder-specific determinations:		
<b>1 a</b> Ordinary business income (loss) . . . . .	<b>1 a</b> <u>-110,099.</u>	<b>1 c</b> <u>-110,099.</u>
<b>b</b> Adjustments . . . . .	<b>b</b> _____	
<b>c</b> Adjusted ordinary business income (loss) . . . . .	<b>c</b> _____	
<b>2 a</b> Rental income (loss) . . . . .	<b>2 a</b> _____	<b>2 c</b> _____
<b>b</b> Adjustments . . . . .	<b>b</b> _____	
<b>c</b> Adjusted rental income (loss) . . . . .	<b>c</b> _____	
<b>3 a</b> Royalty income (loss) . . . . .	<b>3 a</b> _____	<b>3 c</b> _____
<b>b</b> Adjustments . . . . .	<b>b</b> _____	
<b>c</b> Adjusted royalty income (loss) . . . . .	<b>c</b> _____	
<b>4 a</b> Section 1231 gain (loss) . . . . .	<b>4 a</b> _____	<b>4 c</b> _____
<b>b</b> Adjustments . . . . .	<b>b</b> _____	
<b>c</b> Adjusted section 1231 gain (loss) . . . . .	<b>c</b> _____	
<b>5</b> Other income (loss) . . . . .	<b>5</b> _____	<b>6 c</b> _____
<b>6 a</b> Section 179 deduction . . . . .	<b>6 a</b> _____	
<b>b</b> Adjustments . . . . .	<b>b</b> _____	
<b>c</b> Adjusted section 179 deduction . . . . .	<b>c</b> _____	
<b>7</b> Other deductions . . . . .	<b>7</b> _____	<b>8 c</b> <u>28,800.</u>
<b>8 a</b> W-2 wages . . . . .	<b>8 a</b> <u>28,800.</u>	
<b>b</b> Adjustments . . . . .	<b>b</b> _____	
<b>c</b> Adjusted W-2 Wages . . . . .	<b>c</b> _____	
<b>9 a</b> UBI of qualified property . . . . .	<b>9 a</b> <u>876,270.</u>	<b>9 c</b> <u>876,270.</u>
<b>b</b> Adjustments . . . . .	<b>b</b> _____	
<b>c</b> Adjusted UBI of qualified property . . . . .	<b>c</b> _____	

### **Section 179 Carryover Detail for this Activity**

<b>Section 179 Regular Tax</b>	<b>Section 179 QBI</b>
	0.
	0.
0.	0.

## **Part II: 179 Deduction Allowed by Year and Category**

Total 179 deduction allowed for this activity in current year . . .

- A Amount allowed from 2020 .....
  - B Amount allowed from before 2018 .....
  - C Amount allowed from 2018 .....
  - D Amount allowed from 2019 .....

### **Part III: Total Carryforward to 2021 by Year and Category**

**A Carryforward from 2020 . . . . .**

- B** Carryforward from before 2018 . . . . .  
**C** Carryforward from 2018 . . . . .  
**D** Carryforward from 2019 . . . . .  
**Total carryforward to next year** . . . . .

<b>Section 179 Regular Tax</b>	<b>Section 179 QBI</b>
	0.
0.	0.
0.	0.

CATS ON THE BAY CORP

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**Additional information from your 2020 US Form 1120S: Income Tax Return for S Corp****Form 1120S: S-Corporation Tax Return****Other Deductions****Continuation Statement**

Description	Amount
ACCOUNTING	3,380.
AUTOMOBILE AND TRUCK EXPENSE	6,173.
BANK CHARGES	6,898.
COMPUTER SERVICES AND SUPPLIES	7,284.
DELIVERY AND FREIGHT	2,150.
DUES AND SUBSCRIPTIONS	325.
INSURANCE	11,863.
LEGAL AND PROFESSIONAL	49,828.
MEALS (50%)	121.
OFFICE EXPENSE	4,692.
OUTSIDE SERVICES	151,220.
PARKING FEES AND TOLLS	117.
PERMITS AND FEES	2,805.
POSTAGE	294.
SECURITY	5,833.
SUPPLIES	34,828.
UNIFORMS	737.
UTILITIES	45,490.
ENTERTAINERS	13,101.
EXTERMINATOR	1,446.
MARKETING	588.
<b>Total</b>	<b>349,173.</b>

**SMART WORKSHEET FOR: Form 1120S: S-Corporation Tax Return****State Inc Taxes****Itemization Statement**

Description	Amount
NYS FRANCHISE FEE	1,000.
NYC CORP TAX	1,000.
<b>Total</b>	<b>2,000.</b>

**SMART WORKSHEET FOR: Form 1120S: S-Corporation Tax Return****Payroll Taxes****Itemization Statement**

Description	Amount
SOCIAL SECURITY	1,786.
MEDICARE	418.
FUTA	168.
SUTA	886.
<b>Total</b>	<b>3,258.</b>

CATS ON THE BAY CORP

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**Form 1125-A: Cost of Goods Sold****Other Costs Statement****Continuation Statement**

Other Cost	Other Amount
FOOD	221,443
RESTAURANT SUPPLIES	52,826
<b>Total</b>	<b>274,269</b>